

EXHIBIT E15

EXHIBIT E15

USA Commercial Mortgage Company, et al.
Accounts and Notes Receivable Related Activities
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
April 13, 2006 through April 30, 2006					
Kehl, Monty	04/19/06	Participate in calls with K. Glade (RQN) regarding pledge agreement from Investment Partners.	0.4	\$ 620.00	\$ 248.00
Kehl, Monty	04/26/06	Review pledge agreement to secure related party receivable.	1.1	620.00	682.00
Kehl, Monty	04/27/06	Review and provide further comments to revised draft pledge agreement.	2.1	620.00	1,302.00
Kehl, Monty	04/28/06	Revise pledge agreement and send same to counsel.	0.6	620.00	372.00
Total Accounts and Notes Receivable Related Activities			4.2		\$ 2,604.00
May 1, 2006 through May 31, 2006					
Kehl, Monty	05/03/06	Participate in call with K. Glade (RQN) regarding Investment Partners pledge agreement.	0.4	\$ 620.00	\$ 248.00
Kehl, Monty	05/05/06	Participate in calls with K. Glade (RQN) to discuss pledge agreement; plan next steps.	0.6	620.00	372.00
Kehl, Monty	05/08/06	Participate in calls with B. Baker (counsel for Milanowski) on security pledge agreement.	0.8	620.00	496.00
Kehl, Monty	05/14/06	Review revisions to pledge agreement received from Investment Partners counsel.	0.6	620.00	372.00
Kehl, Monty	05/15/06	Review revised version of Investment Partners pledge agreement with RQN.	1.6	620.00	992.00
Kehl, Monty	05/15/06	Assist counsel to draft revised Investment Partners pledge agreement.	2.1	620.00	1,302.00
Kehl, Monty	05/15/06	Call with representatives of Investment Partners and RQN to discuss Investment Partners pledge agreement.	0.6	620.00	372.00
Allison, Tom	05/16/06	Participate in meeting with Investment Partners counsel to discuss pledge agreement.	0.7	650.00	455.00
Allison, Tom	05/16/06	Participate in meeting with RQN to revise pledge agreement; review redrafted document.	0.8	650.00	520.00
Allison, Tom	05/16/06	Participate in meeting with RQN to discuss next steps related to pledge agreement.	0.4	650.00	260.00
Kehl, Monty	05/16/06	Participate in meeting with Investment Partners counsel to discuss pledge agreement.	0.7	620.00	434.00
Kehl, Monty	05/16/06	Participate in meeting with RQN to revise pledge agreement; review redrafted document.	0.8	620.00	496.00
Kehl, Monty	05/16/06	Participate in meeting with RQN to discuss next steps related to pledge agreement.	0.4	620.00	248.00
Total Accounts and Notes Receivable Related Activities			10.5		\$ 6,567.00
June 1, 2006 through June 30, 2006					
Allison, Tom	06/01/06	Conduct call with A. Jarvis (RQN) and J. Milanowski regarding Investment Partners receivable, recovery of assets.	0.5	\$ 650.00	\$ 325.00
Kehl, Monty	06/12/06	Initiate with RQN and provide revisions to summary for Investment Partners pledge agreement of Committee presentation.	1.2	620.00	744.00
Allison, Tom	06/14/06	Conduct meeting with A. Jarvis (RQN) and J. Milanowski regarding Investment Partners pledge.	0.4	650.00	260.00
Total Accounts and Notes Receivable Related Activities			2.1		\$ 1,329.00
August 1, 2006 through August 31, 2006					
Atkinson, James	08/02/06	Participate in meeting with J. Milanowski (formerly USACM).	3.2	\$ 650.00	\$ 2,080.00
Allison, Tom	08/09/06	Meet with R. Ashby, P. McNicholas (Fiesta Development). J. Mahoney (PSZYJW), L. Redman, M. Levinson (Orrick), C. Harvick (FTI), A. Jarvis (RQN), S. Smith (MFIM) regarding Fiesta loan repayment arrangements.	3.1	650.00	2,015.00
Allison, Tom	08/09/06	Meet with R. Ashby, P. McNicholas (Fiesta Development). J. Mahoney (PSZYJW), L. Redman, M. Levinson (Orrick), C. Harvick (FTI), A. Jarvis (RQN), S. Smith (MFIM) regarding Ashby USA loan repayment arrangements.	2.6	650.00	1,690.00
Allison, Tom	08/09/06	Discuss results of meeting and analysis required with S. Smith (MFIM).	1.1	650.00	715.00
Smith, Susan	08/09/06	Meet with R. Ashby, P. McNicholas (Fiesta Development). J. Mahoney (PSZYJW), L. Redman, M. Levinson (Orrick), C. Harvick (FTI), A. Jarvis (RQN), T. Allison (MFIM) regarding Fiesta loan repayment arrangements.	3.1	590.00	1,829.00
Smith, Susan	08/09/06	Meet with R. Ashby, P. McNicholas (Fiesta Development). J. Mahoney (PSZYJW), L. Redman, M. Levinson (Orrick), C. Harvick (FTI), A. Jarvis (RQN), T. Allison (MFIM) regarding Ashby USA loan repayment arrangements.	2.6	590.00	1,534.00

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Name	Date	Description	Hours	Rate	Fees
Smith, Susan	08/09/06	Discuss results of meeting and analysis required with T. Allison (MFIM).	1.1	590.00	649.00
Atkinson, James	08/14/06	Participate in meeting with Jamie Hantley regarding documents concerning corporate ownership of USA Commercial Mortgage.	0.8	650.00	520.00
Cheng, Patrick	08/14/06	Research the history of the Debtors' with Roripaugh Ranch, Stoneridge, and Oak Valley projects, including analysis of the flow of funds and project background.	2.7	560.00	1,512.00
Cheng, Patrick	08/15/06	Continue researching the Debtors' transactions with Roripaugh Ranch, Stoneridge, and Oak Valley projects.	2.7	560.00	1,512.00
Cheng, Patrick	08/15/06	Draft an information request to the members of the Ashby USA and Fiesta Development relating to the Debtors' due diligence of the project financing activities.	0.9	560.00	504.00
Smith, Susan	08/15/06	Review issues with J. Milanowski's (formerly USACM) document requests.	0.4	590.00	236.00
Cheng, Patrick	08/16/06	Analyze the Debtors' activities and transactions with Roripaugh Ranch, Stoneridge, and Oak Valley projects.	0.8	560.00	448.00
Cheng, Patrick	08/17/06	Edit a draft of an information request to the members of the Ashby USA and Fiesta Development relating to the Debtors' due diligence of the project financing activities.	0.4	560.00	224.00
Cheng, Patrick	08/17/06	Perform an analysis of the Debtors' interest in the Roripaugh Ranch, Stoneridge, and Oak Valley projects by reading various proposed agreements between the Debtors' and the members of these projects.	1.2	560.00	672.00
Cheng, Patrick	08/18/06	Participate in a conference call involving representatives and counsels, Ashby/Redman entities, Committee of Diversified Trust regarding the restructuring options and negotiation with J. Milanowski (formerly USACM).	2.2	560.00	1,232.00
Cheng, Patrick	08/18/06	Summarize actions items noted on conference call with Ashby/Redman entities, Committee of Diversified Trust and perform further research on the Roripaugh Ranch matters.	0.4	560.00	224.00
Cheng, Patrick	08/18/06	Prepare for site visit to the offices of Ashby USA and Fiesta Development relating to the Roripaugh Ranch, Stoneridge and Oak Valley matters.	0.2	560.00	112.00
Atkinson, James	08/21/06	Participate in meeting with Debtors' counsel to discuss and outline procedures for review of documents pertaining to USA Investment Partners.	1.8	650.00	1,170.00
Cheng, Patrick	08/21/06	Participate in conference call with C. Harvick (FTI) to coordinate due diligent visit to Ashby USA and Fiesta Development.	0.2	560.00	112.00
Cheng, Patrick	08/21/06	Review membership interest agreements of Ashby USA, Oak Mesa, and Random Development LLC.	1.6	560.00	896.00
Cheng, Patrick	08/21/06	Review outflow of funds from USACM and Diversified Trust Fund to the 10-90 entity, Ashby, Stoneridge, and Oak Mesa entities.	0.4	560.00	224.00
Haftl, Michael	08/21/06	Prepare for meeting regarding obtaining documents and document retention matters related to Investment Partners.	1.8	530.00	954.00
Haftl, Michael	08/21/06	Review legal entity list and its relation to Investment Partner document review.	1.1	530.00	583.00
Haftl, Michael	08/21/06	Review disputed binders to determine which belong to the Debtors.	3.8	530.00	2,014.00
Haftl, Michael	08/21/06	Review accounting records to determine which belong to the Debtor.	2.2	530.00	1,166.00
McClellan, Christian	08/21/06	Classify files for Investment Partner entities with RQN attorneys and attorneys for J. Milanowski (formerly USACM).	3.3	190.00	627.00
McClellan, Christian	08/21/06	Divide files for Investment Partner entities with RQN attorneys and attorneys for J. Milanowski (formerly USACM).	2.4	190.00	456.00
McClellan, Christian	08/21/06	Classify and divide files for Investment Partner entities with RQN attorneys and attorneys for J. Milanowski (formerly USACM).	2.6	190.00	494.00
Steele, Sarah	08/21/06	Participate in meeting with RQN and MFIM regarding Investment Partners separation process.	1.4	430.00	602.00
Allison, Tom	08/22/06	Discuss with J. Atkinson (MFIM) regarding meeting with J. Milanowski (formerly USACM).	0.4	650.00	260.00
Allison, Tom	08/22/06	Participate in meeting with J. Milanowski (formerly USACM) and J. Atkinson (MFIM) regarding USA Investment Partners.	3.7	650.00	2,405.00
Allison, Tom	08/22/06	Attend conference call with counsel and J. Atkinson (MFIM) regarding meeting with J. Milanowski on USA Investment Partners.	0.4	650.00	260.00
Atkinson, James	08/22/06	Participate in meeting with M. Olson (USACM) regarding USA Investment Partner document review process.	0.6	650.00	390.00
Atkinson, James	08/22/06	Participate in meeting with Debtors' counsel regarding USA Investment Partners document review process.	1.6	650.00	1,040.00
Atkinson, James	08/22/06	Discuss with T. Allison (MFIM) regarding meeting with J. Milanowski (formerly USACM).	0.4	650.00	260.00
Atkinson, James	08/22/06	Participate in meeting with J. Milanowski (formerly USACM) and T. Allison (MFIM) regarding USA Investment Partners.	3.7	650.00	2,405.00

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Atkinson, James	08/22/06	Attend conference call with counsel and T. Allison (MFIM) regarding meeting with J. Milanowski on USA Investment Partners.	0.4	650.00	260.00
Cadwell, Kristin	08/22/06	Organize documents to be designated Debtors' files or Investment Partners files.	3.4	190.00	646.00
Cheng, Patrick	08/22/06	Meet with P. Olah, H. Mayrhofer (both of Ashby USA) and C. Harvick (FTI) regarding the genesis and history of J. Milanowski (formerly USACM) and the Debtors' involvement in the Roripaugh Ranch project.	1.8	560.00	1,008.00
Cheng, Patrick	08/22/06	Discuss and review with P. Olah and H. Mayrhofer (both of Ashby USA) and C. Harvick (FTI) regarding the development progress of the Roripaugh Ranch project.	0.9	560.00	504.00
Cheng, Patrick	08/22/06	Discuss and review due diligence information request with C. Harvick (FTI) and H. Mayrhofer (Ashby USA).	1.2	560.00	672.00
Cheng, Patrick	08/22/06	Perform a preliminary review of the transaction ledgers and loan documents provided by H. Mayrhofer (Ashby USA) relating to the financing of the Roripaugh Ranch project.	1.7	560.00	952.00
Cheng, Patrick	08/22/06	Meet with P. McNicholas and J. Deringer (both of Fiesta Development), and C. Harvick (FTI) regarding the status and financing of the Stoneridge project.	0.8	560.00	448.00
Cheng, Patrick	08/22/06	Meet with P. McNicholas and J. Deringer (both of Fiesta Development), and C. Harvick (FTI) regarding the status and financing of the Oak Valley project.	1.7	560.00	952.00
Haftl, Michael	08/22/06	Review legal entity list and its relation to Investment Partner document review.	1.1	530.00	583.00
Haftl, Michael	08/22/06	Review and update legal entity documentation as it relates to the documents requested by J. Milanowski (formerly USACM).	1.3	530.00	689.00
McClellan, Christian	08/22/06	Create schedule of entity status for related entities as it relates to document retention and review.	3.7	190.00	703.00
Smith, Susan	08/22/06	Meet with E. Monson, A. Brinkerhoff (both RQN) regarding Investment Partner records.	0.9	590.00	531.00
Cheng, Patrick	08/23/06	Perform a review of the operating agreements of various ventures in which USA Investment Partner, an affiliate of the Debtors, hold membership interest.	2.3	560.00	1,288.00
Cheng, Patrick	08/23/06	Perform an analysis of the loan activities of Ashby USA and compare the funding against some of the Debtors' funding of the 10-90 entity/account.	0.8	560.00	448.00
Cheng, Patrick	08/23/06	Participate in a conference call involving representatives and counsels of MFIM, Ashby/Redman entities, Committee of Diversified Trust regarding the negotiation with J. Milanowski (formerly USACM) in respect of his indirect interests in the Roripaugh Ranch, Stoneridge, and Oak Valley projects.	1.1	560.00	616.00
Cheng, Patrick	08/23/06	Analyze the operating agreements of various ventures in which USA Investment Partner, an affiliate of the Debtors, hold membership interest.	0.4	560.00	224.00
Cheng, Patrick	08/24/06	Analyze the operating agreements of various ventures in which USA Investment Partner, an affiliate of the Debtors, hold membership interest.	1.4	560.00	784.00
Cheng, Patrick	08/24/06	Perform a review of the historical financial statements of the entities/projects in which the Debtors have either financed and/or invested via an affiliate.	0.7	560.00	392.00
Cheng, Patrick	08/24/06	Continue reviewing and analyzing the historical financial statements of the entities/projects in which the Debtors have either financed and/or invested via an affiliate.	1.7	560.00	952.00
Cheng, Patrick	08/25/06	Perform a review of the certain appraisals performed for the Roripaugh Ranch projects and determine their applicability.	0.9	560.00	504.00
Cheng, Patrick	08/25/06	Perform a review of the pro forma incorporated in the prospectus of the bond offering related to the Roripaugh Ranch project.	1.2	560.00	672.00
Allison, Tom	08/28/06	Participate in meeting with J. Milanowski (formerly USACM) and J. Atkinson (MFIM) regarding USA Investment Partners.	1.8	650.00	1,170.00
Allison, Tom	08/28/06	Participate in meeting with J. Milanowski (formerly USACM) and his counsel, Debtors' Counsel, Counsel and Financial Advisors to Diversified Deed Trust and J. Atkinson (MFIM) regarding USA Investment Partners.	2.3	650.00	1,495.00
Atkinson, James	08/28/06	Participate in meeting with J. Milanowski (formerly USACM) and his counsel, Debtors' Counsel, Counsel and Financial Advisors to Diversified Deed Trust and T. Allison (MFIM) regarding USA Investment Partners.	2.3	650.00	1,495.00
Atkinson, James	08/28/06	Participate in meeting with J. Milanowski (formerly USACM) and T. Allison (MFIM) regarding USA Investment Partners.	1.8	650.00	1,170.00
Cheng, Patrick	08/28/06	Perform an analysis of Roripaugh Ranch project income to date based on the lots sold and expected income to be generated from the remaining unsold lots.	0.6	560.00	336.00

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April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Cheng, Patrick	08/28/06	Participate in call with H. Mayrhofer (Ashby USA) regarding the nature of the capital contribution from USA Investment Partner.	0.2	560.00	112.00
Cheng, Patrick	08/28/06	Continue analyzing Roripaugh Ranch project income to date based on the lots sold and expected income to be generated from the remaining unsold lots.	1.1	560.00	616.00
Cheng, Patrick	08/29/06	Perform a review of the outstanding information requested from Ashby USA and Fiesta Development.	0.6	560.00	336.00
Cheng, Patrick	08/29/06	Correspond with H. Mayrhofer (Ashby USA) via e-mail regarding outstanding information from the original request list dated August 18, 2006.	0.2	560.00	112.00
Haftl, Michael	08/29/06	Research and discuss Oak Valley loan and appraisal collateral for security with S. Smith (MFIM).	0.2	530.00	106.00
Smith, Susan	08/29/06	Research and discuss Oak Valley loan and appraisal collateral for security with M. Haftl (MFIM).	0.2	590.00	118.00
Cheng, Patrick	08/30/06	Continue analyzing Roripaugh Ranch project income to date based on the lots sold and expected income to be generated from the remaining unsold lots.	0.7	560.00	392.00
Allison, Tom	08/31/06	Participate in meeting with J. Milanowski (formerly USACM), J. Atkinson (MFIM) and Debtors counsel regarding status of certain projects managed by USA Investment Partners.	0.7	650.00	455.00
Atkinson, James	08/31/06	Participate in meeting with J. Milanowski (formerly USACM), T. Allison (MFIM) and Debtors counsel regarding status of certain projects managed by USA Investment Partners.	0.7	650.00	455.00
Cheng, Patrick	08/31/06	Perform a review of an excerpt of appraisal of the Oak Valley project that included the pro forma of project's future cash flows.	0.2	560.00	112.00
Cheng, Patrick	08/31/06	Continue analyzing Roripaugh Ranch project income to date based on the lots sold and expected income to be generated from the remaining unsold lots.	0.6	560.00	336.00
Smith, Susan	08/31/06	Meet with J. Milanowski (formerly USACM) and attorney, A. Jarvis (RQN) regarding turnover of assets.	0.8	590.00	472.00
Total Accounts and Notes Receivable Related Activities			107.3	\$	57,142.00

September 1, 2006 through September 30, 2006

Bauck, Lyle	09/01/06	Analyze and investigate cash deposits for USA Capital Diversified Trust Deed Fund for the period of February 2004.	1.4	\$ 290.00	\$ 406.00
Bauck, Lyle	09/01/06	Analyze and investigate cash deposits for USA Capital Diversified Trust Deed Fund for the period of March 2004.	1.7	290.00	493.00
Bauck, Lyle	09/01/06	Analyze and investigate cash deposits for USA Capital Diversified Trust Deed Fund for the period of April 2004.	1.4	290.00	406.00
Cheng, Patrick	09/01/06	Continue reviewing and analyzing an excerpt of appraisal of the Oak Valley project that included the pro forma of project's future cash flows.	1.8	560.00	1,008.00
Smith, Susan	09/01/06	Review letter regarding Ashby investments, and information on JM.	0.4	590.00	236.00
Smith, Susan	09/01/06	Analyze data obtained from Fiesta Development on Oak Mesa and Stoneridge.	1.2	590.00	708.00
Bauck, Lyle	09/05/06	Research and prepare timeline of key events related to equity investment.	1.6	290.00	464.00
Bauck, Lyle	09/05/06	Assist P. Cheng (MFIM) in review and further research of large cash disbursements made out of Diversified Trust Deed Fund bank accounts.	1.4	290.00	406.00
Cheng, Patrick	09/05/06	Research loan files for Ashby entities.	2.9	560.00	1,624.00
Cheng, Patrick	09/05/06	Research equity financing transactions.	0.7	560.00	392.00
Cheng, Patrick	09/05/06	Research loan files for Ashby entities.	2.8	560.00	1,568.00
Cheng, Patrick	09/05/06	Research closed loan activity with related party.	1.1	560.00	616.00
Cheng, Patrick	09/05/06	Research and prepare overview of related parties and organizational structures.	1.2	560.00	672.00
Bauck, Lyle	09/06/06	Analyze and review supporting wire/deposit detail, provided by S. Lisook (USACM Accountant) for selected transactions for USA Diversified Trust Deed Fund for period June 2002 to December 2002.	3.3	290.00	957.00
Bauck, Lyle	09/06/06	Analyze and review supporting wire/deposit detail, provided by S. Lisook (USACM Accountant) for selected transactions for USA Diversified Trust Deed Fund for period January 2003 to March 2003.	2.9	290.00	841.00
Bauck, Lyle	09/06/06	Analyze and review supporting wire/deposit detail, provided by S. Lisook (USACM Accountant) for selected transactions for USA Diversified Trust Deed Fund for period April 2003 to June 2003.	2.8	290.00	812.00
Cheng, Patrick	09/06/06	Research loan files for Ashby entities.	2.7	560.00	1,512.00
Cheng, Patrick	09/06/06	Research financing activities and agreements with related entities.	2.5	560.00	1,400.00
Cheng, Patrick	09/06/06	Review bank statements and develop approach to analyze significant cash flows activities of the Collection Trust account.	1.3	560.00	728.00

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Name	Date	Description	Hours	Rate	Fees
Cheng, Patrick	09/06/06	Research USA Investment Partners entities.	1.6	560.00	896.00
Bauck, Lyle	09/07/06	Meet with L. Weese (USACM) to discuss availability and status of bank records for USA Commercial Mortgage Collections trust for 2004 and 2005.	0.4	290.00	116.00
Bauck, Lyle	09/07/06	Research cash disbursements and receipts booked to the GL for the Collections Account for January 2006.	0.8	290.00	232.00
Bauck, Lyle	09/07/06	Research cash disbursements and receipts booked to the GL for the Collections Account for February 2006.	0.8	290.00	232.00
Bauck, Lyle	09/07/06	Meet with P. Cheng (MFIM) to discuss timing, status, and investigation procedures for GL cash allocation for USA Commercial Mortgage Collections trust for the 2004 and 2005 time periods.	0.7	290.00	203.00
Bauck, Lyle	09/07/06	Analyze and review supporting wire/deposit detail, provided by S. Lisook (USACM Accountant) for selected transactions for USA Diversified Trust Deed Fund for period July 2003 to September 2003.	2.7	290.00	783.00
Bauck, Lyle	09/07/06	Analyze and review supporting wire/deposit detail, provided by S. Lisook (USACM Accountant) for selected transactions for USA Diversified Trust Deed Fund for period October 2003 to December 2003.	2.8	290.00	812.00
Cheng, Patrick	09/07/06	Review correspondence in Loan files for equity fundings.	1.7	560.00	952.00
Allison, Tom	09/08/06	Review documents related to Investment Partners in preparation for discussions with Diversified Trust Deed Fund Committee.	1.2	650.00	780.00
Bauck, Lyle	09/08/06	Analyze cash disbursements in Collection Account for December 2005.	3.3	290.00	957.00
Cheng, Patrick	09/08/06	Review cash flow template and provide comments and edits.	1.5	560.00	840.00
Cheng, Patrick	09/08/06	Analyze Collection Trust cash flows.	1.2	560.00	672.00
Bauck, Lyle	09/11/06	Analyze and investigate cash deposits for USA Capital Diversified Trust Deed Fund for the period of May 2004.	1.4	290.00	406.00
Reed, James	09/11/06	Participate in meeting with investor concerning Investment Partners properties.	1.6	430.00	688.00
Bauck, Lyle	09/12/06	Analyze and investigate cash deposits for USA Capital Diversified Trust Deed Fund for the period of June 2004.	1.5	290.00	435.00
Smith, Susan	09/12/06	Review emails regarding prior transactions for funds tracing information.	1.2	590.00	708.00
Bauck, Lyle	09/13/06	Analyze and investigate cash deposits for USA Capital Diversified Trust Deed Fund for the period of July 2004.	1.2	290.00	348.00
Bauck, Lyle	09/13/06	Analyze and investigate cash deposits for USA Capital Diversified Trust Deed Fund for the period of August 2004.	1.1	290.00	319.00
Bauck, Lyle	09/13/06	Analyze and investigate cash deposits for USA Capital Diversified Trust Deed Fund for the period of September 2004.	1.3	290.00	377.00
Atkinson, James	09/14/06	Participate in call with Debtors' counsel regarding protocol for access to USA Investment Partners documents.	0.5	650.00	325.00
Bauck, Lyle	09/14/06	Meet with L. Weese (USACM) to discuss availability and status of Diversified Trust Deed Fund Bank statements.	0.1	290.00	29.00
Bauck, Lyle	09/14/06	Analyze and investigate cash deposits for USA Capital Diversified Trust Deed Fund for the period of October 2004.	0.9	290.00	261.00
Bauck, Lyle	09/14/06	Analyze and investigate cash deposits for USA Capital Diversified Trust Deed Fund for the period of November 2004.	1.3	290.00	377.00
Bauck, Lyle	09/14/06	Analyze and investigate cash deposits for USA Capital Diversified Trust Deed Fund for the period of December 2004.	0.8	290.00	232.00
Bauck, Lyle	09/14/06	Analyze and review supporting wire/deposit detail, provided by S. Lisook (USACM Accountant) for selected transactions for USA Diversified Trust Deed Fund for period January 2004 to March 2004.	2.1	290.00	609.00
Smith, Susan	09/14/06	Review IP proposal.	0.2	590.00	118.00
Bauck, Lyle	09/15/06	Analyze and review supporting wire/deposit detail, provided by S. Lisook (USACM Accountant) for selected transactions for USA Diversified Trust Deed Fund for period April 2004 to June 2004.	2.2	290.00	638.00
Bauck, Lyle	09/15/06	Analyze and review supporting wire/deposit detail, provided by S. Lisook (USACM Accountant) for selected transactions for USA Diversified Trust Deed Fund for period July 2004 to September 2004.	2.7	290.00	783.00
Cheng, Patrick	09/15/06	Review loan transactions for 10-90, Inc. and related loan history file and support.	1.3	560.00	728.00
Bauck, Lyle	09/18/06	Analyze and review supporting wire/deposit detail, provided by S. Lisook (USACM Accountant) for selected transactions for USA Diversified Trust Deed Fund for period October 2004 to December 2004.	2.8	290.00	812.00
Bauck, Lyle	09/19/06	Analyze 2004 GL entries of related party.	1.6	290.00	464.00
Bauck, Lyle	09/19/06	Analyze 2003 GL entries of related party.	1.7	290.00	493.00
Bauck, Lyle	09/19/06	Prepare cash tracing for 10-90 loan.	1.7	290.00	493.00
Bauck, Lyle	09/19/06	Prepare cash tracing for 10-90 loan.	1.7	290.00	493.00
Bauck, Lyle	09/20/06	Review 2003 and 2004 accounting records for related party entries.	2.8	290.00	812.00
Bauck, Lyle	09/21/06	Research transactions among related parties.	2.9	290.00	841.00

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April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Bauck, Lyle	09/21/06	Trace disbursements from USA Diversified Trust Deed Fund to 10-90 loan, then subsequently to various entities including Ashby USA, USA Investment Partners, 10-90, Inc., Twelve Horses, and HMA, LLC.	3.1	290.00	899.00
Bauck, Lyle	09/21/06	Prepare data request for L. Weese (USACM).	0.3	290.00	87.00
Bauck, Lyle	09/21/06	Analyze flow of funds from USA Investment Partners to various entities.	2.4	290.00	696.00
Bauck, Lyle	09/22/06	Analyze flow of funds from USA Investment Partners to various entities.	3.3	290.00	957.00
Bauck, Lyle	09/22/06	Analyze and review May 2003 Collection account.	0.4	290.00	116.00
Cheng, Patrick	09/22/06	Review supporting documentation to bank records.	1.7	560.00	952.00
Cheng, Patrick	09/22/06	Review reconciliation of funds advanced by Diversified Trust Deed Fund.	1.4	560.00	784.00
Cheng, Patrick	09/22/06	Review supporting documentation to bank records.	1.2	560.00	672.00
Cheng, Patrick	09/22/06	Review reconciliation of funds advanced by Diversified Trust Deed Fund.	0.4	560.00	224.00
Cheng, Patrick	09/22/06	Prepare list of documents not received from prior request.	0.8	560.00	448.00
Cheng, Patrick	09/22/06	Correspond with C. Harvick (FTI) via e-mails about the outstanding items from due diligence on Roripaugh and other Ashby entities.	0.6	560.00	336.00
Cheng, Patrick	09/25/06	Analyze related party entries for receipts of funds.	1.7	560.00	952.00
Cheng, Patrick	09/25/06	Analyze fund flow with related party.	1.2	560.00	672.00
Cheng, Patrick	09/25/06	Analyze receipts of funds from related party.	2.1	560.00	1,176.00
Smith, Susan	09/25/06	Review letter from Mahoney (Ashby Attorney) regarding Ashby entities.	0.2	590.00	118.00
Smith, Susan	09/27/06	Meet with C. Harvick (FTI) to review issues with 10-90 loan, Ashby and Fiesta issues.	0.6	590.00	354.00
Atkinson, James	09/28/06	Participate in meeting with J. Milanowski (formerly USACM) and his counsel, Debtors' counsel and Diversified counsel regarding status of negotiations regarding USA Investment Partners and asset exchanges/dispositions.	1.1	650.00	715.00
Bauck, Lyle	09/29/06	Continue the review of the GL history of \$54.8M receivable on USA Commercial Mortgage books from USA IP.	1.6	290.00	464.00
Bauck, Lyle	09/29/06	Review disbursements from Diversified to Ashby USA, Oak Mesa, and Fiesta Development as part of the cash tracing analysis.	2.4	290.00	696.00
Bauck, Lyle	09/29/06	Review schedule of fundings related to all Fiesta Development projects for years 2003 to 2004.	0.8	290.00	232.00
Total Accounts and Notes Receivable Related Activities			117.7	\$	46,063.00

October 1, 2006 through October 31, 2006

Atkinson, James	10/03/06	Review draft protective order regarding USA Investment Partners and document disposition and preparation of correspondence noting reply comments.	1.4	\$ 650.00	\$ 910.00
Bauck, Lyle	10/03/06	Analyze and review \$40M promissory note between 10-90, Inc. and USA Investment Partners.	1.9	290.00	551.00
Bauck, Lyle	10/03/06	Analyze and review Assignment agreement of promissory note between 10-90, Inc., USA Investment Partners, and Diversified Fund.	2.3	290.00	667.00
Bauck, Lyle	10/03/06	Analyze and review security agreements related to the \$40M promissory note between 10-90, Inc and USA Investment Partners.	1.6	290.00	464.00
Cheng, Patrick	10/03/06	Review the summary of Loan documents and related amendments of the "10-90" loan among Diversified Trust Deed Fund, 10-90, Inc. and USA Investment Partners.	2.3	560.00	1,288.00
Cheng, Patrick	10/03/06	Analyze the lot quotations received from D. Fogg (Builders Capital) and the market value analysis previously provided by Ashby USA.	0.8	560.00	448.00
Cheng, Patrick	10/03/06	Investigate existence of any payment agreement between T. Flatly (Epic Reports) and USA Commercial Mortgage Company.	1.1	560.00	616.00
Smith, Susan	10/03/06	Review protective order, settlement discussions on document issues with Investment Partners.	0.8	590.00	472.00
Bauck, Lyle	10/04/06	Review the 2002 Diversified GL history in regards to the Note Receivable to 10-90, Inc. and the related credit side of the entries.	1.8	290.00	522.00
Bauck, Lyle	10/04/06	Review the 2003 Diversified GL history in regards to the Note Receivable to 10-90, Inc. and the related credit side of the entries.	2.4	290.00	696.00
Bauck, Lyle	10/04/06	Review the 2004 Diversified GL history in regards to the Note Receivable to 10-90, Inc. and the related credit side of the entries.	1.5	290.00	435.00
Bauck, Lyle	10/04/06	Review the 2005 Diversified GL history in regards to the Note Receivable to 10-90, Inc. and the related credit side of the entries.	0.9	290.00	261.00
Cheng, Patrick	10/04/06	Reconcile the loan documents received from Ashby USA/Fiesta Development and those requested on the prior information request.	1.2	560.00	672.00

EXHIBIT E15

USA Commercial Mortgage Company, et al.
Accounts and Notes Receivable Related Activities
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Cheng, Patrick	10/04/06	Correspond with C. Harvick (FTI) via e-mail and telephone calls regarding outstanding information requested from Fiesta Development and Ashby USA.	0.3	560.00	168.00
Cheng, Patrick	10/04/06	Further review of the security agreement, assignment agreements and other loan agreements related to the 10-90 loan.	2.7	560.00	1,512.00
Cheng, Patrick	10/04/06	Continue reviewing and analyzing electronic versions of USA Investment Partners' general ledger for fund received from Diversified Trust Deed Fund/USA Commercial Mortgage Company and subsequent uses.	1.3	560.00	728.00
Cheng, Patrick	10/04/06	Continue reviewing and analyzing electronic versions of USA Investment Partners' general ledger for fund received from Diversified Trust Deed Fund/USA Commercial Mortgage Company and subsequent uses.	0.9	560.00	504.00
Cheng, Patrick	10/04/06	Continue reviewing and analyzing electronic versions of USA Investment Partners' general ledger for fund received from Diversified Trust Deed Fund/USA Commercial Mortgage Company and subsequent uses.	0.7	560.00	392.00
Atkinson, James	10/05/06	Participate in call with Counsel regarding USA Investment Partners document production and protective order.	1.1	650.00	715.00
Bauck, Lyle	10/05/06	Obtain and organize 10-90 loan support documentation including promissory notes, loan agreements, and security agreements.	0.3	290.00	87.00
Bauck, Lyle	10/05/06	Continue to review 10-90 loan documents, \$40M promissory note, and related security agreements.	2.6	290.00	754.00
Bauck, Lyle	10/05/06	Create and prepare 10-90 loan schedule in excel outlining principal fundings, principal payments, interest accruals, and interest payments.	1.8	290.00	522.00
Bauck, Lyle	10/05/06	Create and prepare time line in regards to the 10-90 loan/security agreements/promissory notes and subsequent assignments.	1.6	290.00	464.00
Cheng, Patrick	10/05/06	Review and analyze the electronic versions of USA Investment Partners' general ledger for 2003 and 2004.	1.8	560.00	1,008.00
Cheng, Patrick	10/05/06	Continue reviewing and analyzing electronic versions of USA Investment Partners' general ledger for fund received from Diversified Trust Deed Fund/USA Commercial Mortgage Company and subsequent uses.	3.6	560.00	2,016.00
Cheng, Patrick	10/05/06	Review the 10-90 cash tracing analysis prepared by L. Bauck (MFIM).	0.9	560.00	504.00
Allison, Tom	10/09/06	Review various USA Investment Partners documents in preparation for meetings with both Debtor and Committee professionals.	1.6	650.00	1,040.00
Allison, Tom	10/09/06	Participate in call with Debtors' Counsel and J. Atkinson (MFIM) regarding Strategy pertaining to USA Investment Partners.	1.2	650.00	780.00
Allison, Tom	10/09/06	Participate in a telephone call (partial) with E. Monson and A. Brinkerhoff (both RQN) and J. Atkinson, P. Cheng, and S. Smith (all MFIM) regarding review and investigation of the 10-90 loan.	0.4	650.00	260.00
Atkinson, James	10/09/06	Participate in call with Debtors' Counsel and T. Allison (MFIM) regarding Strategy pertaining to USA Investment Partners.	1.2	650.00	780.00
Atkinson, James	10/09/06	Participate in a telephone call (partial) with E. Monson and A. Brinkerhoff (both RQN) and T. Allison, P. Cheng, and S. Smith (all MFIM) regarding review and investigation of the 10-90 loan.	0.4	650.00	260.00
Cheng, Patrick	10/09/06	Review the source document binder of the forensic investigation on the uses of cash from the 10-90 loan, including summary of funds potentially received by related entities.	2.1	560.00	1,176.00
Cheng, Patrick	10/09/06	Participate in a telephone call (partial) with E. Monson and A. Brinkerhoff (both RQN) and T. Allison, J. Atkinson, and S. Smith (all MFIM) regarding review and investigation of the 10-90 loan.	0.4	560.00	224.00
Cheng, Patrick	10/09/06	Further review of the source document binder of the forensic investigation on the uses of cash from the 10-90 loan.	1.4	560.00	784.00
Smith, Susan	10/09/06	Participate in call with A. Jarvis, E. Monson, A. Brinkerhoff (all RQN), J. Atkinson, P. Cheng, T. Allison (all MFIM) regarding Investment Partners research and document issues.	0.4	590.00	236.00
Smith, Susan	10/09/06	Review documents, 10-90 loan, EPIC and Sheraton issues.	0.7	590.00	413.00
Smith, Susan	10/09/06	Research Investment Partners financial information from 2005 year ending.	0.8	590.00	472.00
Smith, Susan	10/09/06	Research HMA Sales and sale documents on hotel.	0.5	590.00	295.00
Atkinson, James	10/10/06	Attend conference call with Committee to discuss strategy regarding USA Investment Partners.	0.7	650.00	455.00
Atkinson, James	10/10/06	Participate in call with Debtors' Counsel regarding Committee call and USA Investment Partners.	0.8	650.00	520.00
Atkinson, James	10/10/06	Attend meeting with Debtors' Counsel regarding USA Investment Partners.	3.1	650.00	2,015.00

EXHIBIT E15

USA Commercial Mortgage Company, et al.
Accounts and Notes Receivable Related Activities
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Atkinson, James	10/10/06	Attend conference call with Debtors' Counsel regarding USA Investment Partners.	0.6	650.00	390.00
Bauck, Lyle	10/10/06	Assist E. Monson and A. Brinkerhoff (both RQN) in review and investigation of the Diversified Fund.	3.7	290.00	1,073.00
Bauck, Lyle	10/10/06	Clarify information upon request from A. Brinkerhoff (RQN).	1.3	290.00	377.00
Bauck, Lyle	10/10/06	Walkthrough with E. Monson and A. Brinkerhoff (both RQN) of the bank records and GL records supporting 10-90, Inc loan fundings.	3.4	290.00	986.00
Bauck, Lyle	10/10/06	Review and investigate the title and liens related to the Royal Hotel.	1.8	290.00	522.00
Cheng, Patrick	10/10/06	Participate in a meeting with E. Monson and A. Brinkerhoff (both RQN) regarding the certain fundings by the Diversified Trust Deed Fund.	2.1	560.00	1,176.00
Cheng, Patrick	10/10/06	Continue meeting with E. Monson and A. Brinkerhoff (both RQN) regarding the tracing of funds from Diversified Trust Deed Fund to related entities.	1.6	560.00	896.00
Cheng, Patrick	10/10/06	Participate in a meeting with E. Monson and A. Brinkerhoff (both RQN) regarding certain resolutions of certain ventures funded with cash indirectly from Diversified Trust Deed Fund.	1.3	560.00	728.00
Cheng, Patrick	10/10/06	Continue meeting with E. Monson and A. Brinkerhoff (both RQN) regarding the certain fundings by the Diversified Trust Deed Fund.	2.8	560.00	1,568.00
Cheng, Patrick	10/10/06	Review updates made to the cash tracing investigation regarding the 10-90 loan.	0.6	560.00	336.00
Smith, Susan	10/10/06	Review closing statement from Royal Hotel and analyze for amounts to be collected for Estate.	0.3	590.00	177.00
Smith, Susan	10/10/06	Research HMA Sales and Royal Hotel for payables, notes and Investment Partners and 10-90 fundings.	1.4	590.00	826.00
Smith, Susan	10/10/06	Meet with A. Brinkerhoff, E. Monson (both RQN) regarding Investment Partners.	0.4	590.00	236.00
Allison, Tom	10/11/06	Participate in call with Diversified and Unsecured Creditors Committee regarding Investment Partners issues.	1.2	650.00	780.00
Atkinson, James	10/11/06	Participate in call with Debtors' Counsel regarding USA Investment Partners.	0.5	650.00	325.00
Atkinson, James	10/11/06	Participate in call with Counsel to discuss strategy regarding USA Investment Partners.	0.3	650.00	195.00
Atkinson, James	10/11/06	Attend Committee call regarding strategy regarding USA Investment Partners.	1.3	650.00	845.00
Bauck, Lyle	10/11/06	Review and investigate general corporate files, loan files, purchase and sale agreements, bank records, and litigation files related to various Tanamera properties.	3.6	290.00	1,044.00
Bauck, Lyle	10/11/06	Review and investigate general corporate files, loan files, purchase and sale agreements, bank records, and litigation files related to USA Investment Partners.	3.2	290.00	928.00
Bauck, Lyle	10/11/06	Review and investigate general corporate files, loan files, purchase and sale agreements, bank records, and litigation files related to Roripaugh Ranch, LLC.	2.4	290.00	696.00
Bauck, Lyle	10/11/06	Review and investigate general corporate files, loan files, purchase and sale agreements, bank records, and litigation files related to USA Investor VI.	0.4	290.00	116.00
Bauck, Lyle	10/11/06	Review and investigate general corporate files, loan files, purchase and sale agreements, bank records, and litigation files related to South Meadows Apartments.	0.3	290.00	87.00
Bauck, Lyle	10/11/06	Review and investigate general corporate files, loan files, purchase and sale agreements, bank records, and litigation files related to PerUSA, LLC.	0.2	290.00	58.00
Bauck, Lyle	10/11/06	Review and investigate general corporate files, loan files, purchase and sale agreements, bank records, and litigation files related to USA Commercial Mortgage.	1.8	290.00	522.00
Bauck, Lyle	10/11/06	Review and investigate general corporate files, loan files, purchase and sale agreements, bank records, and litigation files related to TJA Marketing.	0.4	290.00	116.00
Bauck, Lyle	10/11/06	Review and investigate general corporate files, loan files, purchase and sale agreements, bank records, and litigation files related to Eagle Ranch.	0.3	290.00	87.00
Bauck, Lyle	10/11/06	Review and investigate general corporate files, loan files, purchase and sale agreements, bank records, and litigation files related to Twelve Horses.	0.6	290.00	174.00
Bauck, Lyle	10/11/06	Review and investigate general corporate files, loan files, purchase and sale agreements, bank records, and litigation files related to Hotel Zoso.	0.3	290.00	87.00

EXHIBIT E15

USA Commercial Mortgage Company, et al.
Accounts and Notes Receivable Related Activities
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Bauck, Lyle	10/11/06	Review and investigate general corporate files, loan files, purchase and sale agreements, bank records, and litigation files related to Vineyards Investors LLC.	0.1	290.00	29.00
Cheng, Patrick	10/11/06	Review general corporate files, financial records and operating reports related to certain hospitality property owned and funded by affiliates of USA Commercial Mortgage.	1.7	560.00	952.00
Cheng, Patrick	10/11/06	Review certain financial records and corporate files of South Meadows Apartments owned and funded by affiliates of USA Commercial Mortgage.	1.2	560.00	672.00
Cheng, Patrick	10/11/06	Review certain financial records and corporate files of Tanamera Development Company owned and funded by affiliates of USA Commercial Mortgage.	2.3	560.00	1,288.00
Cheng, Patrick	10/11/06	Review certain financial records and corporate files of HMA Sales owned and funded by affiliates of USA Commercial Mortgage.	3.4	560.00	1,904.00
Cheng, Patrick	10/11/06	Review certain financial records and corporate files of myriad USA Investment Partners' investments owned and funded by affiliates of USA Commercial Mortgage.	2.7	560.00	1,512.00
Cheng, Patrick	10/11/06	Review certain financial records and corporate files of Marquis Villas owned and funded by affiliates of USA Commercial Mortgage.	0.4	560.00	224.00
Smith, Susan	10/11/06	Participate in call with Diversified and Unsecured Creditors Committee regarding Investment Partners issues.	1.2	590.00	708.00
Smith, Susan	10/11/06	Research Investment Partners creditors.	0.7	590.00	413.00
Bauck, Lyle	10/12/06	Review and investigate general corporate files, loan files, purchase and sale agreements, bank records, and litigation files related to Sparks Galleria Investors LLC.	0.1	290.00	29.00
Bauck, Lyle	10/12/06	Review and investigate general corporate files, loan files, purchase and sale agreements, bank records, and litigation files related to Reno Corporate Center LLC.	0.1	290.00	29.00
Bauck, Lyle	10/12/06	Review and investigate general corporate files, loan files, purchase and sale agreements, bank records, and litigation files related to Cabernet Highlands LLC.	0.1	290.00	29.00
Bauck, Lyle	10/12/06	Review and investigate general corporate files, loan files, purchase and sale agreements, bank records, and litigation files related to USA Capital Realty Advisors.	0.1	290.00	29.00
Bauck, Lyle	10/12/06	Review and investigate general corporate files, loan files, purchase and sale agreements, bank records, and litigation files related to Diversified fund.	2.4	290.00	696.00
Bauck, Lyle	10/12/06	Review and investigate general corporate files, loan files, purchase and sale agreements, bank records, and litigation files related to Reno Tahoe Tech Center.	0.1	290.00	29.00
Bauck, Lyle	10/12/06	Review and investigate general corporate files, loan files, purchase and sale agreements, bank records, and litigation files related to Mountain View Campus.	0.1	290.00	29.00
Bauck, Lyle	10/12/06	Review and investigate general corporate files, loan files, purchase and sale agreements, bank records, and litigation files related to Sandhill Business Park.	0.1	290.00	29.00
Bauck, Lyle	10/12/06	Review and investigate general corporate files, loan files, purchase and sale agreements, bank records, and litigation files related to Sierra Vista Investors.	0.2	290.00	58.00
Bauck, Lyle	10/12/06	Review and investigate general corporate files, loan files, purchase and sale agreements, bank records, and litigation files related to USA Commercial Real Estate.	0.3	290.00	87.00
Bauck, Lyle	10/12/06	Review and investigate general corporate files, loan files, purchase and sale agreements, bank records, and litigation files related to Jadem Investments LLC.	0.1	290.00	29.00
Bauck, Lyle	10/12/06	Review and investigate general corporate files, loan files, purchase and sale agreements, bank records, and litigation files related to Kegan LLC.	0.1	290.00	29.00
Bauck, Lyle	10/12/06	Review and investigate general corporate files, loan files, purchase and sale agreements, bank records, and litigation files related to Institutional Equity Partners LLC.	0.1	290.00	29.00
Bauck, Lyle	10/12/06	Review and investigate general corporate files, loan files, purchase and sale agreements, bank records, and litigation files related to Institutional Income Fund LLC.	0.2	290.00	58.00
Bauck, Lyle	10/12/06	Review and investigate general corporate files, loan files, purchase and sale agreements, bank records, and litigation files related to Indian Wells CA, LLC.	0.2	290.00	58.00
Bauck, Lyle	10/12/06	Review and investigate general corporate files, loan files, purchase and sale agreements, bank records, and litigation files related to Tree Moss.	1.5	290.00	435.00
Bauck, Lyle	10/12/06	Review and investigate general corporate files, loan files, purchase and sale agreements, bank records, and litigation files related to Colt Gateway LLC.	0.3	290.00	87.00

EXHIBIT E15

USA Commercial Mortgage Company, et al.
Accounts and Notes Receivable Related Activities
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Bauck, Lyle	10/12/06	Review and investigate general corporate files, loan files, purchase and sale agreements, bank records, and litigation files related to Perris, LLC.	0.1	290.00	29.00
Bauck, Lyle	10/12/06	Review and investigate general corporate files, loan files, purchase and sale agreements, bank records, and litigation files related to Phillips USA LLC.	0.1	290.00	29.00
Bauck, Lyle	10/12/06	Review and investigate general corporate files, loan files, purchase and sale agreements, bank records, and litigation files related to Hespino.	0.4	290.00	116.00
Bauck, Lyle	10/12/06	Review and investigate general corporate files, loan files, purchase and sale agreements, bank records, and litigation files related to HMA Sales.	1.9	290.00	551.00
Bauck, Lyle	10/12/06	Review and investigate general corporate files, loan files, purchase and sale agreements, bank records, and litigation files related to Ashby USA, LLC.	2.1	290.00	609.00
Cheng, Patrick	10/12/06	Continue reviewing file boxes containing myriad corporate documents and financial records of USA Investment Partners' investments.	3.3	560.00	1,848.00
Cheng, Patrick	10/12/06	Continue reviewing file boxes containing myriad corporate documents and financial records of USA Investors VI.	1.6	560.00	896.00
Cheng, Patrick	10/12/06	Continue reviewing file boxes containing myriad corporate documents of Twelve Horses, which is owned and funded by affiliates of USA Commercial Mortgage Company.	2.4	560.00	1,344.00
Cheng, Patrick	10/12/06	Continue reviewing file boxes containing myriad corporate documents of various Roripaugh ventures, which are funded by affiliates of USA Commercial Mortgage Company.	0.8	560.00	448.00
Cheng, Patrick	10/12/06	Continue reviewing file boxes containing financing documents related to the Royal Hotel/HMA Sales.	1.4	560.00	784.00
Smith, Susan	10/12/06	Participate in call with RQN, Diversified and Unsecured Creditors Committee regarding Investment Partners issues.	0.9	590.00	531.00
Smith, Susan	10/12/06	Research and reply to T. Burr (Sierra) on Investment Partners issue.	0.2	590.00	118.00
Bauck, Lyle	10/13/06	Obtain and review USA Commercial Mortgage intercompany journal entries.	1.9	290.00	551.00
Bauck, Lyle	10/13/06	Analyze flow of funds between USA Commercial Mortgage and affiliated entities.	0.8	290.00	232.00
Bauck, Lyle	10/13/06	Research and obtain bank record support for cash disbursements and deposits between USA Commercial Mortgage and related parties in 2005.	0.8	290.00	232.00
Cheng, Patrick	10/13/06	Continue to review the general ledgers of USA Investment Partners and investigate the flow of funds received from USA Commercial Mortgage and Diversified Trust Deed Fund to various related entities.	2.4	560.00	1,344.00
Cheng, Patrick	10/13/06	Review certain documents related to the refinancing of the Royal Hotel and determine their significance to USA Investment Partners' investment in HMA Sales.	1.2	560.00	672.00
Cheng, Patrick	10/13/06	Continue to review the general ledgers of USA Investment Partners and investigate the flow of funds received from USA Commercial Mortgage and Diversified Trust Deed Fund to various related entities.	1.7	560.00	952.00
Cheng, Patrick	10/13/06	Continue reviewing certain documents related to the refinancing of the Royal Hotel and determine their significance to USA Investment Partners' investment in HMA Sales.	0.8	560.00	448.00
Bauck, Lyle	10/14/06	Continue to research and obtain bank record support for cash disbursements and deposits between USA Commercial Mortgage and related parties in 2005.	2.6	290.00	754.00
Bauck, Lyle	10/14/06	Research and obtain bank record support for cash disbursements and deposits between USA Commercial Mortgage and related parties in 2006.	2.7	290.00	783.00
Cheng, Patrick	10/14/06	Review detailed ledger activates of USA Commercial Mortgage Company's \$58M receivable from USA Investment Partners for the years prior to 2004.	1.9	560.00	1,064.00
Bauck, Lyle	10/15/06	Create and prepare first draft of flow of funds diagram related to USA Commercial Mortgage and affiliated entities as of 4/25/2006.	0.8	290.00	232.00
Allison, Tom	10/16/06	Participate in conference call with A. Jarvis (RQN) regarding Diversified Trust Deed Fund and J. Milanowski (formerly USACM).	3.0	650.00	1,950.00
Allison, Tom	10/16/06	Participate in call with S. Smith (MFIM) A. Jarvis, S. Strong (both RQN) M. Levinson (Orrick) and M. Tucker (FTI) regarding Investment Partners.	0.5	650.00	325.00
Bauck, Lyle	10/16/06	Continue to create and prepare first draft of flow of funds diagram related to USA Commercial Mortgage and affiliated entities as of 4/25/2006.	1.3	290.00	377.00
Bauck, Lyle	10/16/06	Review USA Commercial Mortgage intercompany entries to determine which entries are reversing or reclassing entries.	0.8	290.00	232.00
Bauck, Lyle	10/16/06	Investigate and review the 2003 audit adjustment entry booked on 12/31/2003 that was subsequently reversed out on 10/1/2004.	0.8	290.00	232.00

EXHIBIT E15

USA Commercial Mortgage Company, et al.
Accounts and Notes Receivable Related Activities
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Bauck, Lyle	10/16/06	Analyze and review cash entries among USA Commercial and related parties in 2004.	1.9	290.00	551.00
Cheng, Patrick	10/16/06	Review and analyze general ledger of the Diversified Trust Deed Fund for certain variances from the reconstructed loan ledger prepared by FTL.	1.3	560.00	728.00
Cheng, Patrick	10/16/06	Review certain legal documents related to the financing, proposed acquisitions, and marketing activities involving HMA Sales and Royal Hotel.	2.3	560.00	1,288.00
Cheng, Patrick	10/16/06	Review certain legal documents related to the financing, proposed acquisitions, and marketing activities involving HMA Sales and Royal Hotel.	1.7	560.00	952.00
Cheng, Patrick	10/16/06	Review and analyze general ledger of the Diversified Trust Deed Fund for certain variances from the reconstructed loan ledger prepared by FTL.	0.6	560.00	336.00
Smith, Susan	10/16/06	Participate in call with T. Allison (MFIM) A. Jarvis, S. Strong (both RQN) M. Levinson (Orrick) and M. Tucker (FTI) regarding Investment Partners.	0.5	590.00	295.00
Allison, Tom	10/17/06	Review various USA Investment Partners documents in preparation for meetings with former management, Debtor and Committee professionals.	1.4	650.00	910.00
Allison, Tom	10/17/06	Attend meeting with J. Milanowski (formerly USACM) and J. Atkinson (MFIM) regarding USA Investment Partners.	1.4	650.00	910.00
Allison, Tom	10/17/06	Participate in call with Debtors' Counsel and J. Atkinson (MFIM) regarding meeting with J. Milanowski (formerly USACM).	0.6	650.00	390.00
Allison, Tom	10/17/06	Participate in call with Committees' Counsel and Financial Advisors, Debtors' Counsel and J. Atkinson (MFIM) regarding meeting with J. Milanowski (formerly USACM) and strategy regarding USA Investment Partners.	1.1	650.00	715.00
Allison, Tom	10/17/06	Participate in call with S. Smith (MFIM) A. Jarvis, S. Strong (both RQN) M. Levinson (Orrick) and M. Tucker (FTI) regarding Investment Partners.	0.9	650.00	585.00
Atkinson, James	10/17/06	Attend meeting with J. Milanowski (formerly USACM) and T. Allison (MFIM) regarding USA Investment Partners.	1.4	650.00	910.00
Atkinson, James	10/17/06	Participate in call with Debtors' Counsel and T. Allison (MFIM) regarding meeting with J. Milanowski (formerly USACM).	0.6	650.00	390.00
Atkinson, James	10/17/06	Participate in call with Committees' Counsel and Financial Advisors, Debtors' Counsel and T. Allison (MFIM) regarding meeting with J. Milanowski (formerly USACM) and strategy regarding USA Investment Partners.	1.1	650.00	715.00
Bauck, Lyle	10/17/06	Review general ledger records of USA Commercial Mortgage and affiliated entities to understand the journal entries booked related to the receipt of monies from USA Commercial Mortgage Collection Trust.	1.7	290.00	493.00
Bauck, Lyle	10/17/06	Continue to review USA Commercial Mortgage intercompany entries involving related parties to determine which entries specifically relate to cash disbursements/receipts and which entries are accruals.	2.8	290.00	812.00
Bauck, Lyle	10/17/06	Perform analysis to determine flow of funds among USA Commercial Mortgage and related parties in 2006.	0.6	290.00	174.00
Bauck, Lyle	10/17/06	Perform analysis on the cash credit entries on the USA Commercial Mortgage's and related parties' books in 2006 to determine the amount of funds being disbursed.	0.7	290.00	203.00
Cheng, Patrick	10/17/06	Review the general ledgers of USA Investors VI's and USA Investment Partners in order to determine the ultimate uses of funds diverted from USA Commercial Mortgage.	2.8	560.00	1,568.00
Cheng, Patrick	10/17/06	Continue reviewing general ledgers of USA Investors VI's and USA Investment Partners in order to determine whether each receive diverted principals from the Collections Trust account.	1.8	560.00	1,008.00
Smith, Susan	10/17/06	Participate in call with T. Allison (MFIM) A. Jarvis, S. Strong (both RQN) M. Levinson (Orrick) and M. Tucker (FTI) regarding Investment Partners.	0.9	590.00	531.00
Smith, Susan	10/17/06	Research Investment Partners related financial information.	1.4	590.00	826.00
Atkinson, James	10/18/06	Participate in meeting with J. Milanowski (formerly USACM) and his Counsel to discuss USA Investment Partners matters.	1.4	650.00	910.00
Atkinson, James	10/18/06	Participate in meeting with J. Milanowski (formerly USACM) and his Counsel, Committee Counsel and Financial Advisor for Diversified Committee, Debtors' Counsel and J. Atkinson (MFIM) to discuss USA Investment Partners matters.	2.4	650.00	1,560.00

EXHIBIT E15

USA Commercial Mortgage Company, et al.
Accounts and Notes Receivable Related Activities
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Atkinson, James	10/18/06	Participate in meeting with J. Milanowski (formerly USACM) and his Counsel, Committee Counsel and Financial Advisor for Diversified Committee, Debtors' Counsel and T. Allison (MFIM) to discuss USA Investment Partners matters.	2.4	650.00	1,560.00
Atkinson, James	10/18/06	Participate in meeting with Committee Financial Advisor to Diversified Committee to discuss matters related to USA Investment Partners.	0.4	650.00	260.00
Bauck, Lyle	10/18/06	Perform analysis to determine flow of funds among USA Commercial Mortgage and related parties in 2005.	0.9	290.00	261.00
Bauck, Lyle	10/18/06	Perform analysis on the cash credit entries on the USA Commercial Mortgage's and related parties' books in 2005 to determine the amount of funds being disbursed.	0.8	290.00	232.00
Cheng, Patrick	10/18/06	Review the analysis prepared by L. Bauck (MFIM) tracing the funds from USA Commercial Mortgage Company to Mt. Vista, HMA Sales, Twelve Horses, Tree Moss, among other affiliates to USA Investment Partners.	2.2	560.00	1,232.00
Cheng, Patrick	10/18/06	Continue reviewing general ledgers of USA Investors VI's and USA Investment Partners in order to determine whether each receive diverted principals from the Collections Trust account.	1.3	560.00	728.00
Cheng, Patrick	10/18/06	Analyze the investment activities recorded in the general ledger of USA Investment Partner for 2005 and 2006 for funds received from USA Commercial Mortgage Company.	2.4	560.00	1,344.00
Cheng, Patrick	10/18/06	Continue analyzing and reviewing investment activities recorded in the general ledger of USA Investment Partner for 2005 and 2006 for funds received from USA Commercial Mortgage Company.	1.6	560.00	896.00
Cheng, Patrick	10/18/06	Continue reviewing the analysis prepared by L. Bauck (MFIM) tracing the funds from USA Commercial Mortgage Company to Mt. Vista, HMA Sales, Twelve Horses, Tree Moss, among other affiliates to USA Investment Partners.	0.8	560.00	448.00
Cheng, Patrick	10/19/06	Review the financial statements and copies of tax returns for Capital Land Investors, Oak Mesa Partners, Random Developments, Buffalo Developments received from Fiesta Development.	2.6	560.00	1,456.00
Cheng, Patrick	10/19/06	Review the pivot table analysis performed by L. Bauck (MFIM) in respect to the nature of cash disbursed by USA Investment Partners.	1.9	560.00	1,064.00
Cheng, Patrick	10/19/06	Correspond with C. Harvick (FTI) regarding the status of the information requested from Ashby USA and Fiesta Development in respect of USA Investment Partners' investments.	0.4	560.00	224.00
Cheng, Patrick	10/19/06	Preliminary review of the equity interests that USA Investment Partners had in the various Ashby/Fiesta Development projects.	1.4	560.00	784.00
Cheng, Patrick	10/19/06	Continue reviewing the equity interests that USA Investment Partners had in the various Ashby/Fiesta Development projects and the respective year over year changes.	1.1	560.00	616.00
Allison, Tom	10/20/06	Review Milanowski's proposal regarding Stoneridge.	1.0	650.00	650.00
Cheng, Patrick	10/20/06	Continue reviewing the analysis prepared by L. Bauck (MFIM) tracing the funds from USA Commercial Mortgage Company to Mt. Vista, HMA Sales, Twelve Horses, Tree Moss, among other affiliates to USA Investment Partners.	0.7	560.00	392.00
Cheng, Patrick	10/20/06	Continue reviewing the equity interests that USA Investment Partners had in the various Ashby/Fiesta Development projects and the respective year over year changes.	0.6	560.00	336.00
Cheng, Patrick	10/20/06	Review the bank statements of USA Commercial Mortgage Company for transfers and/or disbursement directly to the investments of USA Investment Partners and related accounting entries.	1.4	560.00	784.00
Cheng, Patrick	10/20/06	Continue reviewing the analysis prepared by L. Bauck (MFIM) tracing the funds from USA Commercial Mortgage Company to Mt. Vista, HMA Sales, Twelve Horses, Tree Moss, among other affiliates to USA Investment Partners.	2.4	560.00	1,344.00
Smith, Susan	10/20/06	Analyze data from Investment Partners on hotel closing and payoff requests.	0.5	590.00	295.00
Allison, Tom	10/23/06	Participate in call with Diversified Trust Deed Fund, S. Smith (MFIM), A. Jarvis (RQN) regarding issues with collections from Investment Partners.	0.9	650.00	585.00
Bauck, Lyle	10/23/06	Continue to review and investigate general corporate files, loan files, purchase and sale agreements, bank records, and litigation files related to USA Commercial Mortgage and related parties.	0.6	290.00	174.00
Bauck, Lyle	10/23/06	Continue to review and investigate general corporate files, loan files, purchase and sale agreements, bank records, and litigation files related to TJA Marketing.	0.4	290.00	116.00
Bauck, Lyle	10/23/06	Continue to review and investigate general corporate files, loan files, purchase and sale agreements, bank records, and litigation files related to Eagle Ranch.	0.3	290.00	87.00

EXHIBIT E15

USA Commercial Mortgage Company, et al.
Accounts and Notes Receivable Related Activities
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Bauck, Lyle	10/23/06	Continue to review and investigate general corporate files, loan files, purchase and sale agreements, bank records, and litigation files related to Twelve Horses.	0.6	290.00	174.00
Smith, Susan	10/23/06	Participate in call with Diversified Trust Deed Fund, T. Allison (MFIM), A. Jarvis (RQN) regarding issues with collections from Investment Partners.	0.9	590.00	531.00
Bauck, Lyle	10/24/06	Edit and review analysis of USA Commercial Mortgage's and affiliated entities' equity interest in various ongoing projects.	1.8	290.00	522.00
Cheng, Patrick	10/24/06	Analyze the fundings to the Capital Land Development and Random Development from Diversified Trust Deed Fund.	1.1	560.00	616.00
Cheng, Patrick	10/24/06	Analyze the fundings to the Capital Land Development and Random Development from USA Capital Commercial Mortgage Company.	0.9	560.00	504.00
Cheng, Patrick	10/24/06	Analyze the fundings to the Roripaugh entities from Diversified Trust Deed Fund.	1.3	560.00	728.00
Cheng, Patrick	10/24/06	Analyze the fundings to the Roripaugh entities from USA Capital Commercial Mortgage Company.	1.7	560.00	952.00
Cheng, Patrick	10/24/06	Continue to investigate the uses of funds recorded in USA Commercial Mortgage Company's \$58M receivable from Investment Partners.	2.8	560.00	1,568.00
Cheng, Patrick	10/24/06	Continue to investigate the uses of funds recorded in USA Commercial Mortgage Company's \$58M receivable from Investment Partners.	0.9	560.00	504.00
Bauck, Lyle	10/25/06	Investigate and review 2004 general ledgers to determine total amount of cash deposits and disbursements among affiliated entities.	1.6	290.00	464.00
Bauck, Lyle	10/25/06	Investigate and review 2005 general ledgers to determine total amount of cash deposits and disbursements among affiliated entities.	2.3	290.00	667.00
Bauck, Lyle	10/25/06	Investigate and review 2006 general ledgers to determine total amount of cash deposits and disbursements among affiliated entities.	1.7	290.00	493.00
Bauck, Lyle	10/25/06	In regards to the analysis of the USA Commercial Mortgage receivables, reconcile the cash total included in the analysis to the total gross and net cash movement observed in the 2004 to 2006 time frame in the general ledger.	0.9	290.00	261.00
Bauck, Lyle	10/25/06	Research funds flow from related entities.	2.3	290.00	667.00
Cheng, Patrick	10/25/06	Review the Schedule K-1 of Oak Mesa and Stonebridge projects received from Fiesta Development.	0.7	560.00	392.00
Cheng, Patrick	10/25/06	Review and analyze funds disbursed to Fiesta Development (Fiesta) from affiliates of USA Commercial Mortgage and equity interest reported by Fiesta in the tax returns of invested entities.	1.7	560.00	952.00
Cheng, Patrick	10/25/06	Continue analyzing funds disbursed to Fiesta Development (Fiesta) from affiliates of USA Commercial Mortgage and equity interest reported by Fiesta in the tax returns of invested entities.	1.9	560.00	1,064.00
Cheng, Patrick	10/25/06	Review the analysis of USA Commercial Mortgage Company's \$58M receivable from Investment Partners.	0.4	560.00	224.00
Allison, Tom	10/26/06	Review various documents related to USA Investment Partners in preparation for a meeting with former principals of USA Commercial Mortgage.	1.2	650.00	780.00
Allison, Tom	10/26/06	Meet with J. Milanowski (formerly USACM), R. Koe and J. Reed (both MFIM) to update of J. Milanowski's investments.	1.0	650.00	650.00
Cheng, Patrick	10/26/06	Continue analyzing funds disbursed to Fiesta Development (Fiesta) from affiliates of USA Commercial Mortgage and equity interest reported by Fiesta in the tax returns of invested entities.	0.9	560.00	504.00
Cheng, Patrick	10/26/06	Investigate the accounting underlying the flow of funds from USA Commercial Mortgage Company and affiliates to USA Investment Partners and other related entities.	0.6	560.00	336.00
Koe, Robert	10/26/06	Meet with J. Milanowski (formerly USACM), R. Koe and J. Reed (both MFIM) to update of J. Milanowski's investments.	1.0	650.00	650.00
Reed, James	10/26/06	Participate in meeting with J. Milanowski (formerly USACM).	1.0	430.00	430.00
Reed, James	10/26/06	Review and record results of meeting with J. Milanowski (formerly USACM).	1.5	430.00	645.00
Cheng, Patrick	10/27/06	Continue analyzing funds disbursed to Fiesta Development (Fiesta) from affiliates of USA Commercial Mortgage and equity interest reported by Fiesta in the tax returns of invested entities.	0.7	560.00	392.00
Cheng, Patrick	10/27/06	Investigate and review available BAJA loan and financial document in order to determine the nature of the fundings and repayments.	1.6	560.00	896.00
Bauck, Lyle	10/30/06	Continue to review USA Commercial Mortgage 2006 bank records for transactions involving related affiliates.	0.8	290.00	232.00
Bauck, Lyle	10/30/06	Continue to review USA Commercial Mortgage 2005 bank records for transactions involving related affiliates.	1.6	290.00	464.00
Bauck, Lyle	10/30/06	Analyze and review a \$10M promissory note between USA Commercial Mortgage and Del Bunch dated 6/26/2000.	0.3	290.00	87.00

EXHIBIT E15

USA Commercial Mortgage Company, et al.
Accounts and Notes Receivable Related Activities
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Bauck, Lyle	10/30/06	Analyze and review a \$5M promissory note between USA Commercial Mortgage and Mary and Michael Peterson dated 3/1/2000.	0.3	290.00	87.00
Bauck, Lyle	10/30/06	Analyze and review USA Commercial Mortgage general ledger history related to the Del Bunch loan between years 2002 to 2005.	1.1	290.00	319.00
Bauck, Lyle	10/30/06	Analyze and review USA Commercial Mortgage general ledger history related to the Mary and Michael Peterson loan between years 2002 to 2005.	0.8	290.00	232.00
Cheng, Patrick	10/30/06	Review financing documents related to the debentures issued to M. Petersen Trust and loans from Del Bunch.	0.7	560.00	392.00
Cheng, Patrick	10/30/06	Review the general ledger of USA Commercial Mortgage Company for activities related to the funds to and from M. Petersen Trust and Del Bunch.	2.4	560.00	1,344.00
Cheng, Patrick	10/30/06	Continue to review financing documents related to the debentures issued to M. Petersen Trust and loans from Del Bunch.	0.8	560.00	448.00
Cheng, Patrick	10/30/06	Review and investigate the funds that appeared to have been sourced from Diversified Trust Deed Fund and deposited into Collection Trust Account.	1.2	560.00	672.00
Cheng, Patrick	10/30/06	Review the Collection Account statements and ledger of USA Commercial Mortgage Company related to interest payments to and from M. Petersen Trust and Del Bunch.	1.6	560.00	896.00
Cheng, Patrick	10/30/06	Review the intercom any accounts that tracks principal repayments diverted from Diversified Trust Deed Fund to other related entities.	2.3	560.00	1,288.00
Smith, Susan	10/30/06	Research possible deposits into collection account from Commercial Mortgage and Investment Partners.	0.9	590.00	531.00
Allison, Tom	10/31/06	Participate in conference call with Debtors' Counsel, Diversified Trust Committee Counsel, J. Atkinson (MFIM) regarding status of USA Investment Partners negotiations.	1.1	650.00	715.00
Atkinson, James	10/31/06	Participate in conference call with Debtors' Counsel, Diversified Trust Committee Counsel, T. Allison (MFIM) regarding status of USA Investment Partners negotiations.	1.1	650.00	715.00
Bauck, Lyle	10/31/06	Review USA Commercial Mortgage 2004 bank records for transactions involving related affiliates.	1.4	290.00	406.00
Bauck, Lyle	10/31/06	Review USA Commercial Mortgage 2003 bank records for transactions involving related affiliates.	1.6	290.00	464.00
Bauck, Lyle	10/31/06	Review USA Commercial Mortgage 2002 bank records for transactions involving related affiliates.	1.1	290.00	319.00
Bauck, Lyle	10/31/06	Review USA Commercial Mortgage 2001 bank records for transactions involving related affiliates.	1.2	290.00	348.00
Bauck, Lyle	10/31/06	Continue to review USA Commercial Mortgage 2005 bank records for transactions involving related affiliates.	1.5	290.00	435.00
Bauck, Lyle	10/31/06	Review USA Commercial Mortgage 2000 bank records for transactions involving related affiliates.	2.3	290.00	667.00
Cheng, Patrick	10/31/06	Discuss and review the market value statement of USA Investment Partners with S. Lisook (USACM).	0.9	560.00	504.00
Cheng, Patrick	10/31/06	Preliminary review of the supporting documents underlying the market value statement of USA Capital Investment Partners.	1.4	560.00	784.00
Cheng, Patrick	10/31/06	Review and reconcile Diversified Trust Deed Fund's tax return and financial statements.	1.6	560.00	896.00
Cheng, Patrick	10/31/06	Review and analyze the USA Investment Partners' balance sheet and market value comparison as of June 30, 2005 and related statements of income.	1.7	560.00	952.00
Cheng, Patrick	10/31/06	Continue reviewing and reconciling Diversified Trust Deed Fund's tax return and financial statements.	0.8	560.00	448.00
Smith, Susan	10/31/06	Research Investment Partners receivable issue.	0.3	590.00	177.00
Smith, Susan	10/31/06	Locate Real Estate Group statements and provide to E. Monson (RQN) for reply.	0.1	590.00	59.00
Smith, Susan	10/31/06	Participate in call with A. Jarvis, S. Strong (both RQN) and M. Levinson, J. Hermann, (both Orrick) M. Tucker (FTI) regarding Investment Partners and J. Milanowski (formerly USACM).	1.1	590.00	649.00
Total Accounts and Notes Receivable Related Activities			283.7	\$	135,315.00

November 1, 2006 through November 30, 2006

Atkinson, James	11/01/06	Participate in call with J. Milanowski (formerly USACM) regarding USA Investment Partners.	0.4	\$ 650.00	\$ 260.00
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EXHIBIT E15

USA Commercial Mortgage Company, et al.
Accounts and Notes Receivable Related Activities
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Bauck, Lyle	11/01/06	Review and investigate selected journal entries and related support for entries which show a movement of cash from USA Commercial Mortgage to Collections Trust.	3.2	290.00	928.00
Cheng, Patrick	11/01/06	Research on the reconciling items raised by C. Harvick (FTI) regarding the 10-90 Inc. loan.	1.2	560.00	672.00
Cheng, Patrick	11/01/06	Continue researching on the reconciling items raised by C. Harvick (FTI) regarding the 10-90 Inc. loan.	0.4	560.00	224.00
Koe, Robert	11/01/06	Discuss with T. Allison (MFIM) on Placer Vineyard to determine strategy on this and other properties which J. Milanowski (formerly USACM) has equity interest in.	1.0	650.00	650.00
Smith, Susan	11/01/06	Research 10-90 changes and provide information to C. Harvick (FTI).	0.4	590.00	236.00
Smith, Susan	11/01/06	Give direction to P. Cheng (MFIM) on requests from C. Harvick (FTI).	0.2	590.00	118.00
Smith, Susan	11/01/06	Research and answer inquiries from C. Harvick (FTI) regarding 10-90.	0.3	590.00	177.00
Atkinson, James	11/02/06	Review security and escrow agreements regarding USA Investment Partners and Marquis and Royal Hotels.	1.2	650.00	780.00
Bauck, Lyle	11/02/06	Review and analyze schedule of USA Commercial Mortgage Collections Trust deposits and payments.	2.4	290.00	696.00
Cheng, Patrick	11/02/06	Research on the activities surrounding the payoff of the Palm Coast Loan.	1.2	560.00	672.00
Cheng, Patrick	11/02/06	Review loan documents compiled for the 10-90 loan from available sources.	1.6	560.00	896.00
Cheng, Patrick	11/02/06	Hold a discussion with S. Lisook (USACM) regarding entries in 2003 and 2004 related to the Palm Coast loan.	0.4	560.00	224.00
Cheng, Patrick	11/02/06	Continue reviewing the activities surrounding the payoff of the Palm Coast Loan.	1.5	560.00	840.00
McClellan, Christian	11/03/06	Log a researching requests from Investment Partners and J. Milanowski (formerly USACM).	3.2	190.00	608.00
Atkinson, James	11/06/06	Participate in call with J. Milanowski (formerly USACM) regarding USA Investment Partners.	0.4	650.00	260.00
McClellan, Christian	11/06/06	Respond to requests from Investment Partners and J. Milanowski (formerly USACM).	3.2	190.00	608.00
Bauck, Lyle	11/07/06	Analyze, review, and edit documentation gathered, including checks, invoices, wire detail, related to the support of the 2004 journal entries accumulating the selected USA Commercial Mortgage receivables.	3.1	290.00	899.00
Bauck, Lyle	11/07/06	Analyze, review, and edit documentation gathered, including checks, invoices, wire detail, related to the support of the 2005 journal entries accumulating the selected USA Commercial Mortgage receivables.	2.6	290.00	754.00
Bauck, Lyle	11/07/06	Analyze, review, and edit documentation gathered, including checks, invoices, wire detail, related to the support of the 2006 journal entries accumulating the selected USA Commercial Mortgage receivables.	1.6	290.00	464.00
Cheng, Patrick	11/07/06	Discuss with S. Lisook and L. Weese (both USACM) regarding entries in 2003 and 2004 related to the Palm Coast loan.	0.4	560.00	224.00
Cheng, Patrick	11/07/06	Review available accounting information related to the Palm Coast loan provided by S. Lisook (USACM).	1.1	560.00	616.00
Cheng, Patrick	11/07/06	Continue to review available accounting information related to the Palm Coast loan provided by S. Lisook (USACM).	0.4	560.00	224.00
Smith, Susan	11/07/06	Review documentation on cash tracing of funds to Investment Partners.	0.8	590.00	472.00
Bauck, Lyle	11/08/06	Analyze and review cash deposits made into the Collections Trust bank account in March 2006.	1.1	290.00	319.00
Smith, Susan	11/08/06	Analyze the back up for the \$58 Million I/C receivable.	0.6	590.00	354.00
Atkinson, James	11/09/06	Review revised security and escrow agreements for USA Investment Partners.	0.4	650.00	260.00
Atkinson, James	11/10/06	Participate in call with Diversified Committee counsel, Debtors' counsel and M. Haftl (MFIM) regarding USA Investment Partners.	1.5	650.00	975.00
Haftl, Michael	11/10/06	Participate in teleconference regarding status of negotiations with J. Milanowski (formerly USACM).	0.8	530.00	424.00
Haftl, Michael	11/10/06	Participate in call with Diversified Committee counsel, Debtors' counsel and J. Atkinson (MFIM) regarding USA Investment Partners.	1.5	530.00	795.00
Allison, Tom	11/16/06	Participate in call with S. Strong, E. Monson (both RQN) and S. Smith (MFIM) regarding Investors VI and sale closing.	0.6	650.00	390.00
Koe, Robert	11/16/06	Review strategies of filing involuntary bankruptcy against Investor 6 to capture sale proceeds of Marquis Hotel.	0.7	650.00	455.00
Smith, Susan	11/16/06	Analyze Investors VI financials for creditors.	0.4	590.00	236.00
Smith, Susan	11/16/06	Participate in call with S. Strong, E. Monson (both RQN) and T. Allison (MFIM) regarding Investors VI and sale closing.	0.6	590.00	354.00
Smith, Susan	11/16/06	Review documentation on transference of assets from Diversified to Investor VI.	1.4	590.00	826.00
Smith, Susan	11/16/06	Participate in call with Diversified Trust Deed Fund professionals regarding sale closing and Investor IV.	1.2	590.00	708.00

EXHIBIT E15

USA Commercial Mortgage Company, et al.
Accounts and Notes Receivable Related Activities
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Allison, Tom	11/17/06	Participate in call with S Strong, E. Monson, M. Pugsley (all RQN), S. Smith and M. Haftl (both MFIM) regarding sale of related party assets.	1.5	650.00	975.00
Allison, Tom	11/17/06	Participate in call with M. Levinson, J. Herman, (both Orrick), C. Harvick (FTI), S. Smith (MFIM), A. Jarvis, S. Strong (both RQN) regarding collection of notes.	1.1	650.00	715.00
Allison, Tom	11/17/06	Participate in call with S. Smith, M. Haftl, (both MFIM), S. Strong, E. Monson (both RQN) regarding issues raised on call with Diversified Trust Deed Fund Committee professionals.	0.7	650.00	455.00
Haftl, Michael	11/17/06	Participate in call with S Strong, E. Monson, M. Pugsley (all RQN), S. Smith and T. Allison (both MFIM) regarding sale of related party assets.	1.5	530.00	795.00
Haftl, Michael	11/17/06	Participate in call with S. Smith, T. Allison, (both MFIM), S. Strong, E. Monson (both RQN) regarding issues raised on call with Diversified Trust Deed Fund Committee professionals.	0.7	530.00	371.00
Smith, Susan	11/17/06	Participate in call with S Strong, E. Monson, M. Pugsley (all RQN), T. Allison and M. Haftl (both MFIM) regarding sale of related party assets.	1.5	590.00	885.00
Smith, Susan	11/17/06	Participate in call with T. Allison, M. Haftl, (both MFIM), S. Strong, E. Monson (both RQN) regarding issues raised on call with Diversified Trust Deed Fund Committee professionals.	0.7	590.00	413.00
Smith, Susan	11/17/06	Participate in call with M. Levinson, J. Herman, (both Orrick), C. Harvick (FTI), T. Allison (MFIM), A. Jarvis, S. Strong (both RQN) regarding collection of notes.	1.1	590.00	649.00
Haftl, Michael	11/20/06	Review Royal Hotel issue.	0.6	530.00	318.00
Haftl, Michael	11/20/06	Review Investor VI information sent by Diversified Trust Deed Fund.	0.4	530.00	212.00
Koe, Robert	11/20/06	Discuss involuntary bankruptcy of Investor 6 & substitutive consolidation as tools to protect proceeds.	1.5	650.00	975.00
Smith, Susan	11/26/06	Analyze related party data for potential discovery requests.	0.7	590.00	413.00
Allison, Tom	11/27/06	Review issues on related party collections with S. Smith (MFIM).	0.4	650.00	260.00
Atkinson, James	11/27/06	Review draft complaint against certain insiders.	2.1	650.00	1,365.00
Smith, Susan	11/27/06	Review related party funds tracing and give guidance to P. Cheng (MFIM) on work plan.	0.4	590.00	236.00
Smith, Susan	11/27/06	Review issues on related party collections with T. Allison (MFIM).	0.4	590.00	236.00
Allison, Tom	11/28/06	Review proposed topics and questions related to the 2004 exam of former-management.	2.5	650.00	1,625.00
Smith, Susan	11/28/06	Review documents for 2004 exam.	0.7	590.00	413.00
Smith, Susan	11/28/06	Review and research data available for litigation requirements.	1.2	590.00	708.00
Allison, Tom	11/29/06	Review documents related to ownership of loans by former management.	2.1	650.00	1,365.00
Koe, Robert	11/29/06	Participate in call with RQN to discuss J. Milanowski (formerly USACM) meeting.	0.5	650.00	325.00
Smith, Susan	11/30/06	Participate in call with A. Jarvis and S. Strong (both RQN) regarding bids and issues.	0.7	590.00	413.00
Total Accounts and Notes Receivable Related Activities			66.0	\$	32,720.00

December 1, 2006 through December 31, 2006

Allison, Tom	12/04/06	Review documents related to Royal Hotel and outstanding issues related to sale.	2.4	\$ 650.00	\$ 1,560.00
Allison, Tom	12/04/06	Participate in meeting with J. Milanowski (formerly USACM) related to Royal Hotel.	1.5	650.00	975.00
Atkinson, James	12/04/06	Participate in call with J. Milanowski (formerly USACM) regarding USA Investment Partners.	0.4	650.00	260.00
Koe, Robert	12/06/06	Participate in conference call with RQN regarding Marquis loan estimated pay-off, validity of Sheraton Hotel claim, J. Milanowski (formerly USACM) and Placer Vineyards.	1.0	650.00	650.00
Allison, Tom	12/08/06	Review documents related to Liberty Bank and relationship with Sale of Royal Hotel.	1.7	650.00	1,105.00
Allison, Tom	12/08/06	Participate in meeting with J. Milanowski (formerly USACM) and R. Koe (MFIM) regarding various topics.	0.8	650.00	520.00
Allison, Tom	12/08/06	Participate in call with RQN and R. Koe (MFIM) on J. Milanowski (formerly USACM).	0.5	650.00	325.00
Bauck, Lyle	12/08/06	Research and investigate an \$11.4M funding related to 10-90, Inc. loan.	1.3	290.00	377.00
Bauck, Lyle	12/08/06	Research and review various loan files including the loan agreement and promissory note to the 10-90, Inc. loan.	1.8	290.00	522.00
Koe, Robert	12/08/06	Participate in meeting with J. Milanowski (formerly USACM) and T. Allison (MFIM) regarding various topics.	0.8	650.00	520.00

EXHIBIT E15

USA Commercial Mortgage Company, et al.
Accounts and Notes Receivable Related Activities
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Koe, Robert	12/08/06	Participate in call with RQN and T. Allison (MFIM) on J. Milanowski (formerly USACM).	0.5	650.00	325.00
Allison, Tom	12/12/06	Participate in call with Diversified Trust Deed Fund related to involuntary filing for Investors VI.	2.5	650.00	1,625.00
Atkinson, James	12/12/06	Participate in call with Debtors' counsel regarding scheduling of 2004 examinations.	0.4	650.00	260.00
Haftl, Michael	12/12/06	Review Investment Partners promissory note and related interest rate.	0.5	530.00	265.00
Smith, Susan	12/12/06	Review draft of involuntary request and Declaration in support of request.	0.7	590.00	413.00
Allison, Tom	12/13/06	Participate in meeting with J. Atkinson and B. Koe (both MFIM) to discuss strategy related to USA Investment Partners.	0.5	650.00	325.00
Allison, Tom	12/13/06	Participate in conference call with R. Koe (MFIM) and RQN on sale of Marquis hotel.	0.7	650.00	455.00
Allison, Tom	12/13/06	Participate in meeting with R. Koe (MFIM) and J. Milanowski (formerly USACM) on a variety of subjects.	0.6	650.00	390.00
Atkinson, James	12/13/06	Participate in meeting with T. Allison and B. Koe (both MFIM) to discuss strategy related to USA Investment Partners.	0.5	650.00	325.00
Atkinson, James	12/13/06	Attend 2004 examination of HMA Sales.	0.5	650.00	325.00
Cheng, Patrick	12/13/06	Participate in call with E. Monson (RQN) and J. Atkinson (MFIM) regarding the statements made in the motion and related Declaration to put a Debtors' affiliate into Chapter 11.	0.4	560.00	224.00
Cheng, Patrick	12/13/06	Research to ascertain existence of financial relationship between an affiliate of the Debtors and a third party lender.	1.3	560.00	728.00
Koe, Robert	12/13/06	Participate in meeting with J. Atkinson and T. Allison (both MFIM) to discuss strategy related to USA Investment Partners.	0.5	650.00	325.00
Koe, Robert	12/13/06	Participate in conference call with T. Allison (MFIM) and RQN on sale of Marquis hotel.	0.7	650.00	455.00
Koe, Robert	12/13/06	Participate in meeting with T. Allison (MFIM) and J. Milanowski (formerly USACM) on a variety of subjects.	0.6	650.00	390.00
Atkinson, James	12/14/06	Attend 2004 examination of USA Investment Partners.	0.2	650.00	130.00
Koe, Robert	12/14/06	Participate in conference call with Committees regarding Marquis hotel.	0.6	650.00	390.00
Bauck, Lyle	12/19/06	Edit and revise the accounts and notes receivables analysis diagram.	1.2	290.00	348.00
Bauck, Lyle	12/19/06	Review and analyze selected journal entries as part of the accounts and notes receivable analysis.	3.1	290.00	899.00
Allison, Tom	12/22/06	Prepare for and participate in call with Diversified Trust Deed Fund concerning current situation with Royal Hotel.	2.5	650.00	1,625.00
Cheng, Patrick	12/22/06	Review and research about the Debtors' possession and accounting of activities of HMA Sales, LLC, an investment of the Debtors' principal.	0.7	560.00	392.00
Smith, Susan	12/22/06	Analyze issues and research required for collection on equity in HMA Sales. Make inquiries of staff on available documents.	1.2	590.00	708.00
Allison, Tom	12/26/06	Participate in call with A. Jarvis (RQN) related to Royal Hotel.	1.0	650.00	650.00
Atkinson, James	12/26/06	Review draft complaint regarding HMA Sales.	3.2	650.00	2,080.00
Atkinson, James	12/26/06	Review analysis of loan guarantees by principals of USA Investment Partners.	0.5	650.00	325.00
Cheng, Patrick	12/27/06	Review documents produced by HMA Sales during 2004 Examination and forwarded by Diversified Trust Deed Fund's Committee.	1.6	560.00	896.00
Cheng, Patrick	12/28/06	Continue reviewing documents produced by HMA Sales during 2004 Examination and forwarded by Diversified Trust Deed Fund's Committee.	2.8	560.00	1,568.00
Atkinson, James	12/29/06	Review Declaration of T. Allison (MFIM) in support of motion for writ of attachment in HMA Sales complaint.	2.7	650.00	1,755.00
Atkinson, James	12/29/06	Review Exhibits attached to Declaration of T. Allison (MFIM) in support of writ of attachment in HMA Sales complaint.	0.7	650.00	455.00
Total Accounts and Notes Receivable Related Activities			45.1	\$	25,865.00

January 1, 2007 through January 31, 2007

Allison, Tom	01/02/07	Participate in meeting with J. Milanowski (formerly USACM) and J. Atkinson (MFIM) to discuss USA Investment Partners matters.	1.3	\$ 650.00	\$ 845.00
Atkinson, James	01/02/07	Review settlement statement from sale of Royal Hotel.	1.2	650.00	780.00
Atkinson, James	01/02/07	Participate in meeting with J. Milanowski (formerly USACM) and T. Allison (MFIM) to discuss USA Investment Partners matters.	1.3	650.00	845.00
Bauck, Lyle	01/02/07	Review USA Investment Partners 2003 bank detail and reconciliation.	1.6	290.00	464.00
Bauck, Lyle	01/02/07	Review USA Investment Partners 2004 bank detail and reconciliation.	1.4	290.00	406.00
Bauck, Lyle	01/02/07	Create and prepare cash tracing analysis related to HMA Sales for the time period of September 2002.	1.6	290.00	464.00
Bauck, Lyle	01/02/07	Create and prepare cash tracing analysis related to HMA Sales for the time period of October 2002.	1.8	290.00	522.00

EXHIBIT E15

USA Commercial Mortgage Company, et al.
Accounts and Notes Receivable Related Activities
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Bauck, Lyle	01/02/07	Create and prepare cash tracing analysis related to HMA Sales for the time period of November 2002.	2.2	290.00	638.00
Cheng, Patrick	01/02/07	Prepare for a hearing on the Temporary Restraining Order Motion filed against HMA Sales by assembling supporting data on funding activities between USA Investment Partners, HMA Sales and other Debtors' Affiliates.	3.7	560.00	2,072.00
Cheng, Patrick	01/02/07	Review USA Investment Partner's bank records relating to transfers to HMA Sales and other Affiliates.	0.8	560.00	448.00
Cheng, Patrick	01/02/07	Review analysis performed on the tracing of funds transferred from Diversified Trust Deed Fund via the 10-90 Loan and certain Affiliates to HMA Sales.	1.7	560.00	952.00
Smith, Susan	01/02/07	Prepare instructions for research for HMA Sales transactions.	0.2	590.00	118.00
Allison, Tom	01/03/07	Review Court documents related to ongoing USA Investment Partners issues.	2.4	650.00	1,560.00
Bauck, Lyle	01/03/07	Create and prepare cash tracing analysis related to HMA Sales for the time period of January 2003.	2.1	290.00	609.00
Bauck, Lyle	01/03/07	Create and prepare cash tracing analysis related to HMA Sales for the time period of February 2003.	0.8	290.00	232.00
Bauck, Lyle	01/03/07	Create and prepare cash tracing analysis related to HMA Sales for the time period of March 2003.	1.8	290.00	522.00
Bauck, Lyle	01/03/07	Create and prepare cash tracing analysis related to HMA Sales for the time period of April 2003.	2.1	290.00	609.00
Bauck, Lyle	01/03/07	Create and prepare cash tracing analysis related to HMA Sales for the time period of May 2003.	2.6	290.00	754.00
Cheng, Patrick	01/03/07	Continue preparation for a hearing on the Temporary Restraining Order Motion filed against HMA Sales by assembling supporting data on funding activities between USA Investment Partners, HMA Sales and other Debtors' Affiliates.	3.4	560.00	1,904.00
Cheng, Patrick	01/03/07	Continue reviewing USA Investment Partner's bank records relating to transfers to HMA Sales and other Affiliates.	1.3	560.00	728.00
Koe, Robert	01/03/07	Prepare for meeting with J. Milanowski (formerly USACM).	1.6	650.00	1,040.00
Koe, Robert	01/03/07	Participate in meeting with J. Milanowski (formerly USACM), J. Reed (MFIM) concerning Placer Vineyards.	1.8	650.00	1,170.00
Koe, Robert	01/03/07	Participate in meeting with J. Milanowski (formerly USACM).	0.6	650.00	390.00
Koe, Robert	01/03/07	Review Milanowski meeting and determine new strategies for collection on receivables.	0.8	650.00	520.00
Reed, James	01/03/07	Participate in meeting with J. Milanowski (formerly USACM), B. Koe (MFIM) concerning Placer Vineyards.	1.8	430.00	774.00
Smith, Susan	01/03/07	Review prepaid interest report on Investment Partners related entities.	0.4	590.00	236.00
Bauck, Lyle	01/04/07	Create and prepare cash tracing analysis related to HMA Sales for the time period of June 2003.	2.9	290.00	841.00
Bauck, Lyle	01/04/07	Create and prepare cash tracing analysis related to HMA Sales for the time period of July 2003.	1.7	290.00	493.00
Bauck, Lyle	01/04/07	Create and prepare cash tracing analysis related to HMA Sales for the time period of August 2003.	2.8	290.00	812.00
Bauck, Lyle	01/04/07	Create and prepare cash tracing analysis related to HMA Sales for the time period of September 2003.	1.8	290.00	522.00
Cheng, Patrick	01/04/07	Continue reviewing USA Investment Partner's bank records and accounting records relating to sources of cash infusion and subsequent transfers to HMA Sales and other Affiliates.	3.6	560.00	2,016.00
Atkinson, James	01/05/07	Participate in meeting with J. Milanowski (formerly USACM) to discuss USA Investment Partners matters and follow-up of open items.	0.8	650.00	520.00
Bauck, Lyle	01/05/07	Analyze and review USA Investment Partners bank reconciliations to determine the use of working capital funds provided by Sal Reale.	2.1	290.00	609.00
Bauck, Lyle	01/05/07	Analyze and review the Del Bunch loan history report.	0.3	290.00	87.00
Bauck, Lyle	01/05/07	Analyze and review supporting detail for the complaint related to the sale of the Royal Hotel.	2.7	290.00	783.00
Smith, Susan	01/05/07	Review settlement sheet for Royal Hotel.	0.2	590.00	118.00
Bauck, Lyle	01/08/07	Create and prepare cash tracing analysis related to HMA Sales for the time period of October 2003.	1.1	290.00	319.00
Bauck, Lyle	01/08/07	Create and prepare cash tracing analysis related to HMA Sales for the time period of November 2003.	2.7	290.00	783.00
Bauck, Lyle	01/08/07	Create and prepare cash tracing analysis related to HMA Sales for the time period of December 2003.	2.2	290.00	638.00
Bauck, Lyle	01/08/07	Create and prepare cash tracing analysis related to HMA Sales for the time period of January 2004.	1.8	290.00	522.00
Bauck, Lyle	01/08/07	Create and prepare cash tracing analysis related to HMA Sales for the time period of February 2004.	1.3	290.00	377.00

EXHIBIT E15

USA Commercial Mortgage Company, et al.
Accounts and Notes Receivable Related Activities
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Cheng, Patrick	01/08/07	Perform updates to the analysis of cash transfers from USA Investment Partner to HMA Sales and their possible link to the T. Hantges and J. Milanowski (both formerly USACM) Note.	0.9	560.00	504.00
Cheng, Patrick	01/08/07	Continue analyzing activities recorded in USA Commercial Mortgage's intercompany receivable from USA Investment Partner in order to determine the possible sources of funds.	1.6	560.00	896.00
Cheng, Patrick	01/08/07	Perform additional analyses over the activities recorded in USA Commercial Mortgage's intercompany receivable from USA Investment Partner in order to determine the possible sources of funds.	2.4	560.00	1,344.00
Atkinson, James	01/09/07	Analyze intercompany accounts between USA Commercial Mortgage and USA Investment Partners.	2.1	650.00	1,365.00
Bauck, Lyle	01/09/07	Create and prepare cash tracing analysis related to HMA Sales for the time period of November 2004.	2.1	290.00	609.00
Bauck, Lyle	01/09/07	Create and prepare cash tracing analysis related to HMA Sales for the time period of December 2004.	1.9	290.00	551.00
Bauck, Lyle	01/09/07	Review and edit the cash tracing analysis related to HMA Sales.	2.2	290.00	638.00
Bauck, Lyle	01/09/07	Create and prepare summary list of HMA Sales transactions identified in the cash tracing analysis covering the time period September 2002 to December 2004.	2.8	290.00	812.00
Bauck, Lyle	01/09/07	Research USA Investment Partner bank records to obtain wire confirmations of transactions between them and HMA Sales.	2.6	290.00	754.00
Cheng, Patrick	01/09/07	Review supporting documents assembled related to the analysis of USA Investment Partner's use of proceeds from the T. Hantges and J. Milanowski (both formerly USACM) Note.	0.6	560.00	336.00
Atkinson, James	01/10/07	Review intercompany accounts analysis regarding USA Commercial Mortgage and USA Investment Partners.	2.4	650.00	1,560.00
Cheng, Patrick	01/10/07	Continue reviewing supporting documents assembled related to the analysis of USA Investment Partner's use of proceeds from the T. Hantges and J. Milanowski (both formerly USACM) Note.	2.9	560.00	1,624.00
Cheng, Patrick	01/10/07	Review supporting documents assembled related to the payments to Reale from USA Investment Partner and the Collection Trust.	2.2	560.00	1,232.00
Atkinson, James	01/11/07	Review intercompany accounts analysis regarding USA Commercial Mortgage and certain entities owned or controlled by insiders.	3.7	650.00	2,405.00
Atkinson, James	01/11/07	Discuss with P. Cheng (MFIM) regarding analysis of intercompany accounts receivable.	1.1	650.00	715.00
Cheng, Patrick	01/11/07	Discuss with J. Atkinson (MFIM) regarding analysis of intercompany accounts receivable.	1.1	560.00	616.00
Allison, Tom	01/16/07	Participate in meeting with J. Milanowski (formerly USACM) and J. Atkinson (MFIM) to discuss USA Investment Partners matters.	0.7	650.00	455.00
Atkinson, James	01/16/07	Participate in meeting with J. Milanowski (formerly USACM) and T. Allison (MFIM) to discuss USA Investment Partners matters.	0.7	650.00	455.00
Cheng, Patrick	01/16/07	Analyze the accumulation of cash transfers from USA Commercial Mortgage to USA Investment Partners.	2.5	560.00	1,400.00
Bauck, Lyle	01/17/07	Create and prepare rollforward of USA Commercial Mortgage intercompany balances with USA Investment Partners.	2.7	290.00	783.00
Bauck, Lyle	01/17/07	Analyze and review 2003 USA Commercial Mortgage intercompany entries with USA Investment Partners.	1.9	290.00	551.00
Bauck, Lyle	01/17/07	Analyze and review USA Commercial Mortgage cash ledger accounts to gain understanding of cash movement in relation to disbursements to USA Investment Partners.	3.2	290.00	928.00
Cheng, Patrick	01/17/07	Review updated analysis on cash transfers from USA Commercial Mortgage to USA Investment Partner and investigate sources of these funds.	2.3	560.00	1,288.00
Cheng, Patrick	01/17/07	Review cash activities of USA Commercial Mortgage for transfers related to external financing and transfers to Affiliates.	0.6	560.00	336.00
Cheng, Patrick	01/17/07	Review and update analysis on cash transfers from USA Commercial Mortgage to USA Investment Partner and investigate sources of these funds.	2.3	560.00	1,288.00
Koe, Robert	01/17/07	Prepare for meeting with J. Milanowski (formerly USACM).	0.6	650.00	390.00
Koe, Robert	01/17/07	Participate in meeting with J. Milanowski (formerly USACM).	0.9	650.00	585.00
Atkinson, James	01/18/07	Participate in call with P. Cheng, L. Bauck, and S. Smith (all MFIM) regarding analysis receivable and HMA Sales.	1.1	650.00	715.00
Bauck, Lyle	01/18/07	Analyze and review entries related to the diverted principal that were booked to the USA Commercial Mortgage intercompanies ledger.	2.7	290.00	783.00
Bauck, Lyle	01/18/07	Analyze and review USA Commercial Mortgage intercompanies ledger to review transfers to insiders.	3.6	290.00	1,044.00
Cheng, Patrick	01/18/07	Participate in call with P. Cheng, S. Smith and J. Atkinson (all MFIM) regarding analysis receivable and HMA Sales.	1.1	560.00	616.00
Smith, Susan	01/18/07	Participate in call with P. Cheng, L. Bauck, and J. Atkinson (all MFIM) regarding analysis receivable and HMA Sales.	1.1	590.00	649.00

EXHIBIT E15

USA Commercial Mortgage Company, et al.
Accounts and Notes Receivable Related Activities
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Atkinson, James	01/19/07	Review revised intercompany accounts analysis regarding USA Investment Partners.	1.2	650.00	780.00
Bauck, Lyle	01/19/07	Continue to analyze and review entries related to the diverted principal that were booked to the USA Commercial Mortgage intercompanies ledger.	1.3	290.00	377.00
Cheng, Patrick	01/19/07	Review an updated analysis on intercompany activities among the Debtors and their Affiliates.	0.8	560.00	448.00
Cheng, Patrick	01/19/07	Review and amend updated analysis on intercompany activities between the Debtors and their Affiliates.	1.1	560.00	616.00
Smith, Susan	01/19/07	Review analysis of \$58M note.	0.3	590.00	177.00
Koe, Robert	01/22/07	Participate in call with J. Milanowski (formerly USACM) on his willingness to sell Placer Vineyard properties.	0.4	650.00	260.00
Bauck, Lyle	01/23/07	Review general ledger records to create and prepare a schedule of Sal Reale fundings to USA Investment partners.	3.7	290.00	1,073.00
Cheng, Patrick	01/23/07	Review and consider request for documents received from a defendant in the HMA Sales matter.	0.6	560.00	336.00
Cheng, Patrick	01/23/07	Review documents produced to the Debtors in respect of the Rule 2004 Examination of HMA Sales.	3.3	560.00	1,848.00
Smith, Susan	01/23/07	Review HMA Sales documentation.	0.4	590.00	236.00
Bauck, Lyle	01/24/07	Edit the HMA Sales cash tracing analysis as directed by S. Smith (MFIM).	1.3	290.00	377.00
Bauck, Lyle	01/24/07	Analyze and research USA Investment Partners wire disbursement confirmation detail for the year 2002.	0.4	290.00	116.00
Bauck, Lyle	01/24/07	Analyze and research USA Investment Partners wire disbursement confirmation detail for the year 2003.	1.1	290.00	319.00
Bauck, Lyle	01/24/07	Analyze and research USA Investment Partners wire disbursement confirmation detail for the year 2004.	0.9	290.00	261.00
Bauck, Lyle	01/24/07	Research and obtain USA Investment bank statements and general ledger records that support working capital fundings from Sal Reale in 2003.	3.2	290.00	928.00
Bauck, Lyle	01/24/07	Research and obtain USA Investment bank statements and general ledger records that support working capital fundings from Sal Reale in 2004.	3.2	290.00	928.00
Bauck, Lyle	01/25/07	Analyze and review the USA Investment Partners general ledger and accounting records to determine the use of cash from fundings from Sal Reale in the year 2003.	3.6	290.00	1,044.00
Bauck, Lyle	01/25/07	Analyze and review the USA Investment Partners general ledger and accounting records to determine the use of cash from fundings from Sal Reale in the time period January 2004 to July 2004.	2.6	290.00	754.00
Bauck, Lyle	01/25/07	Research and obtain USA Investment bank statements and general ledger records that support working capital fundings from Sal Reale in 2005.	2.5	290.00	725.00
Koe, Robert	01/25/07	Participate in call with J. Milanowski (formerly USACM) for updates on status of payments to Placer County and Placer Landowners LLC.	0.5	650.00	325.00
Smith, Susan	01/25/07	Participate in call with E. Monson (RQN) on Tree Moss, HMA Sales subpoena, protective order, review draft of motions.	0.5	590.00	295.00
Bauck, Lyle	01/26/07	Analyze and review the USA Investment Partners general ledger and accounting records to determine the use of cash from fundings from Sal Reale in the time period August 2004 to December 2004.	3.2	290.00	928.00
Cheng, Patrick	01/26/07	Continue reviewing documents produced to the Debtors in respect of the Rule 2004 Examination of HMA Sales.	1.3	560.00	728.00
Cheng, Patrick	01/26/07	Review analysis of the 10-90 Inc. loan for bank accounts that need to be included in the subpoena to the financial institutions.	0.4	560.00	224.00
Fillip, Kasey	01/26/07	Prepare summary of documents pertaining to HMA Sales.	2.1	330.00	693.00
Smith, Susan	01/26/07	Review letters from D. Gerrard (Gerrard, Cox and Larsen) and comments on HMA Sales Motions	0.5	590.00	295.00
Smith, Susan	01/26/07	Review \$58M receivable activity analysis and comment.	0.3	590.00	177.00
Allison, Tom	01/29/07	Discuss with counsel for USA Investment Partners, Debtors' counsel, J. Atkinson (MFIM) regarding USA Investment Partners matters.	1.0	650.00	650.00
Allison, Tom	01/29/07	Meet with R. Walker (W&K), A. Jarvis, E. Monson (both RQN), S. Smith (MFIM) regarding Investment Partners collection issues.	1.3	650.00	845.00
Atkinson, James	01/29/07	Discuss with counsel for USA Investment Partners, Debtors' counsel, T. Allison (MFIM) regarding USA Investment Partners matters.	1.0	650.00	650.00
Bauck, Lyle	01/29/07	Research and review checks written by Sal Reale addressed payable to USA Investment Partners in 2003.	1.1	290.00	319.00
Bauck, Lyle	01/29/07	Research and review checks written by Sal Reale addressed payable to USA Investment Partners in 2004.	0.9	290.00	261.00
Bauck, Lyle	01/29/07	Research and review checks written by Sal Reale addressed payable to USA Investment Partners in 2005.	0.7	290.00	203.00

EXHIBIT E15

USA Commercial Mortgage Company, et al.
Accounts and Notes Receivable Related Activities
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Bauck, Lyle	01/29/07	Research and review checks written by Sal Reale addressed payable to USA Investment Partners in 2006.	0.2	290.00	58.00
Bauck, Lyle	01/29/07	Analyze and review the USA Investment Partners general ledger and accounting records to determine the use of cash from fundings from Sal Reale in the time period January 2005 to May 2005.	3.3	290.00	957.00
Bauck, Lyle	01/29/07	Analyze and review the USA Investment Partners general ledger and accounting records to determine the use of cash from fundings from Sal Reale in the time period June 2005 to December 2005.	2.8	290.00	812.00
Bauck, Lyle	01/29/07	Analyze and review the USA Investment Partners general ledger and accounting records to determine the use of cash from fundings from Sal Reale in the year 2006.	0.6	290.00	174.00
Cheng, Patrick	01/29/07	Continue reviewing documents produced to the Debtors in respect of the Rule 2004 Examination of HMA Sales.	2.3	560.00	1,288.00
Smith, Susan	01/29/07	Meet with R. Walker (W&K), A. Jarvis, E. Monson (both RQN), T. Allison (MFIM) regarding Investment Partners collection issues.	1.3	590.00	767.00
Allison, Tom	01/30/07	Discuss with USA Diversified Committee counsel, Debtors' counsel and J. Atkinson (MFIM) regarding USA Investment Partners.	1.1	650.00	715.00
Allison, Tom	01/30/07	Discuss J. Milanowski (formerly USACM) call with R. Koe (MFIM) and determine next steps.	0.5	650.00	325.00
Atkinson, James	01/30/07	Discuss with USA Diversified Committee counsel, Debtors' counsel and T. Allison (MFIM) regarding USA Investment Partners.	1.1	650.00	715.00
Bauck, Lyle	01/30/07	Discuss with E. Monson (RQN) USA Investment Partners documents to be produced related to the Request for Documents filing related to the HMA Sales involuntary bankruptcy case.	0.3	290.00	87.00
Bauck, Lyle	01/30/07	Research and obtain USA Investment bank statements and general ledger records that support working capital fundings from Sal Reale in 2005.	3.3	290.00	957.00
Bauck, Lyle	01/30/07	Edit and review the USA Investment Partners working capital loan analysis involving fundings from Sal Reale.	3.1	290.00	899.00
Bauck, Lyle	01/30/07	Research and obtain December 2000 loan document related to USA Investment Partners and J. Milanowski and T. Hantges (both formerly USACM).	1.1	290.00	319.00
Bauck, Lyle	01/30/07	Research and obtain October 1999 draft loan documents related to USA Investment Partners and J. Milanowski and T. Hantges (both formerly USACM).	0.8	290.00	232.00
Bauck, Lyle	01/30/07	Discuss with E. Monson (RQN) HMA Sales documents to be produced related to the Request for Documents filing related to the HMA Sales involuntary bankruptcy case.	0.3	290.00	87.00
Cheng, Patrick	01/30/07	Compile and review information prepared in response to a request for documents by a defendant in the HMA matter.	1.4	560.00	784.00
Cheng, Patrick	01/30/07	Continue reviewing documents produced to the Debtors in respect of the Rule 2004 Examination of HMA Sales.	1.8	560.00	1,008.00
Koe, Robert	01/30/07	Participate in call with J. Milanowski (formerly USACM) on his willingness to sell Placer loan, also review Colt loans and equity position release.	0.7	650.00	455.00
Koe, Robert	01/30/07	Discuss J. Milanowski (formerly USACM) call with J. Reed (MFIM) and determine next steps.	0.5	650.00	325.00
Koe, Robert	01/30/07	Discuss J. Milanowski (formerly USACM) call with T. Allison (MFIM) and determine next steps.	0.5	650.00	325.00
Reed, James	01/30/07	Discuss J. Milanowski (formerly USACM) call with R. Koe (MFIM) and determine next steps.	0.5	430.00	215.00
Bauck, Lyle	01/31/07	Research and obtain all HMA sales documents for the Request for Documents filing related to the HMA Sales involuntary bankruptcy filing.	2.8	290.00	812.00
Bauck, Lyle	01/31/07	Research and obtain all USA Investment Partners bank statement documents for the Request for Documents filing related to the HMA Sales involuntary bankruptcy filing.	1.7	290.00	493.00
Bauck, Lyle	01/31/07	Research and obtain all USA Investment Partners bank deposit documents for the Request for Documents filing related to the HMA Sales involuntary bankruptcy filing.	1.9	290.00	551.00
Bauck, Lyle	01/31/07	Research and obtain all USA Investment Partners bank wire documents for the Request for Documents filing related to the HMA Sales involuntary bankruptcy filing.	2.1	290.00	609.00
Bauck, Lyle	01/31/07	Research and obtain all USA Investment Partners loan documents for the Request for Documents filing related to the HMA Sales involuntary bankruptcy filing.	0.6	290.00	174.00
Cheng, Patrick	01/31/07	Continue reviewing documents produced to the Debtors in respect of the Rule 2004 Examination of HMA Sales.	1.4	560.00	784.00
Cheng, Patrick	01/31/07	Analyze information available to determine the solvency of HMA Sales during the months prior to the filing of the Debtors' Chapter 11 petition.	0.7	560.00	392.00
Total Accounts and Notes Receivable Related Activities			216.3	\$	90,784.00

EXHIBIT E15

USA Commercial Mortgage Company, et al.
Accounts and Notes Receivable Related Activities
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
February 1, 2007 through February 28, 2007					
Allison, Tom	02/01/07	Participate in meeting with J. Milanowski (formerly USACM), counsel to J. Milanowski, Debtors' counsel and J. Atkinson (MFIM) to discuss USA Investment Partners matters.	0.9	\$ 650.00	\$ 585.00
Atkinson, James	02/01/07	Participate in meeting with J. Milanowski (formerly USACM), counsel to J. Milanowski, Debtors' counsel and T. Allison (MFIM) to discuss USA Investment Partners matters.	0.9	650.00	585.00
Bauck, Lyle	02/01/07	Research and obtain all USA Investment Partners 2006 bank statements for the Wells Fargo account for the Request for Documents filing related to the HMA Sales involuntary bankruptcy filing.	1.6	290.00	464.00
Bauck, Lyle	02/01/07	Research and obtain all USA Investment Partners 2006 bank statements for the Bank of Commerce account for the Request for Documents filing related to the HMA Sales involuntary bankruptcy filing.	1.4	290.00	406.00
Bauck, Lyle	02/01/07	Research and obtain all USA Investment Partners 2006 bank deposit support for the Request for Documents filing related to the HMA Sales involuntary bankruptcy filing.	1.1	290.00	319.00
Bauck, Lyle	02/01/07	Research and obtain all USA Investment Partners 2006 wire support for the Request for Documents filing related to the HMA Sales involuntary bankruptcy filing.	0.7	290.00	203.00
Bauck, Lyle	02/01/07	Analyze and review various HMA Sales financial reports and budgets in 2004.	1.8	290.00	522.00
Bauck, Lyle	02/01/07	Analyze and review various HMA Sales financial reports and budgets in 2005.	1.3	290.00	377.00
Cadwell, Kristin	02/01/07	Assemble and prepare documents related to HMA Sales.	2.4	190.00	456.00
Cadwell, Kristin	02/01/07	Assemble supporting documents for the HMA Sales involuntary bankruptcy & Sal Reale loan analysis.	2.0	190.00	380.00
Cheng, Patrick	02/01/07	Review available document related to HMA's historical financial information for evaluation of its solvency.	0.9	560.00	504.00
Cheng, Patrick	02/01/07	Review documents compiled related to the TRO Motion filed against HMA Sales and Sal Reale.	0.3	560.00	168.00
Bauck, Lyle	02/02/07	Research and review the December 1, 2000 note between USA Commercial Mortgage and J. Milanowski and T. Hantges (both formerly USACM).	1.1	290.00	319.00
Cheng, Patrick	02/02/07	Read and analyze response from S. Reale in regarding TRO Motion filed against HMA Sales and Sal Reale.	0.7	560.00	392.00
Cheng, Patrick	02/02/07	Research available documents related to the points asserted in the Sal Reale response to the TRO Motion against him.	0.9	560.00	504.00
Bauck, Lyle	02/05/07	Research and review the December 1, 2000 note between USA Commercial Mortgage and J. Milanowski and T. Hantges (both formerly USACM).	0.3	290.00	87.00
Bauck, Lyle	02/05/07	Edit and revise existing Sal Reale working capital funding schedule to include fundings documented in 12 amendments for the time period November 1999 to December 2000.	1.4	290.00	406.00
Bauck, Lyle	02/05/07	Edit and revise existing Sal Reale working capital funding schedule to include fundings documented in 12 amendments for the time period January 2001 to November 2004.	1.8	290.00	522.00
Bauck, Lyle	02/05/07	Trace working capital fundings in 2002 to general ledger records of USA Investment Partners.	0.7	290.00	203.00
Bauck, Lyle	02/05/07	Trace working capital fundings in 2002 to bank statement records of USA Investment Partners.	0.9	290.00	261.00
Bauck, Lyle	02/05/07	Trace working capital fundings in to general ledger records of USA Investment Partners for the time period of May 2001 to December 2001.	0.4	290.00	116.00
Fillip, Kasey	02/05/07	Prepare accounting documents relating to Roripaugh Ranch loan, Oak Valley loan, and Stoneridge documents.	0.5	330.00	165.00
Fillip, Kasey	02/05/07	Prepare accounting documents relating to Investment Partners loan document, pricing and absorption analysis.	0.3	330.00	99.00
Fillip, Kasey	02/05/07	Prepare accounting documents relating to Roripaugh Ranch loan documents.	0.4	330.00	132.00
Potter, Jeffrey	02/05/07	Prepare and review Investment Partners related documents, including accounts receivable documents, invoices and check receipts.	1.5	190.00	285.00
Bauck, Lyle	02/06/07	Research and review 2002 Diversified Trust Deed Fund audit reports.	0.3	290.00	87.00
Bauck, Lyle	02/06/07	Research and review draft 2003 Diversified Trust Deed Fund audit reports.	0.2	290.00	58.00
Bauck, Lyle	02/06/07	Analyze and review USA Investments Partners' general ledger records for disbursements to HMA Sales in 2001.	2.3	290.00	667.00
Bauck, Lyle	02/06/07	Analyze and review USA Investments Partners' general ledger records for disbursements to HMA Sales in 2002.	2.5	290.00	725.00

EXHIBIT E15

USA Commercial Mortgage Company, et al.
Accounts and Notes Receivable Related Activities
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Fillip, Kasey	02/06/07	Prepare accounting documents relating to assorted financial packages, Hampton Inn Financial Report, Marquis Village Rental Reports, Rio Bravo, and Rio Bravo Investment Operating Reports.	0.3	330.00	99.00
Fillip, Kasey	02/06/07	Prepare accounting documents relating to Investment Partners related financial statements for 2004.	0.4	330.00	132.00
Fillip, Kasey	02/06/07	Prepare accounting documents relating to miscellaneous Investment Partners related for 2004.	0.3	330.00	99.00
Fillip, Kasey	02/06/07	Prepare accounting documents relating to 2004 - 2006 Investment Partners related financials.	0.4	330.00	132.00
Fillip, Kasey	02/06/07	Prepare accounting documents relating to Investment Partners related tax returns.	0.3	330.00	99.00
Fillip, Kasey	02/06/07	Prepare accounting documents relating to Investment Partners related entity accounting documents for 2004.	0.3	330.00	99.00
Markin, Eric	02/06/07	Sort, index and archive miscellaneous Investment Partners related accounting documents.	1.6	190.00	304.00
Markin, Eric	02/06/07	Sort, index and archive miscellaneous Investment Partners related accounting documents.	1.6	190.00	304.00
McClellan, Christian	02/06/07	Index and archive Investment Partners related accounts payable records.	2.9	190.00	551.00
McClellan, Christian	02/06/07	Index and archive Investment Partners related correspondence.	2.9	190.00	551.00
Potter, Jeffrey	02/06/07	Prepare and review Sugartree, LLC accounts payable documents.	0.5	190.00	95.00
Potter, Jeffrey	02/06/07	Prepare and review Investment Partners related checks and miscellaneous documents.	1.0	190.00	190.00
Allison, Tom	02/07/07	Review status of HMA sales issue.	2.4	650.00	1,560.00
Atkinson, James	02/07/07	Review draft USA Investment Partners designation exhibit list.	0.8	650.00	520.00
Bauck, Lyle	02/07/07	Research to inquiries from C. Harvick (FTI) regarding the 10-90 to HMA Sales transfers.	2.6	290.00	754.00
Bauck, Lyle	02/07/07	Edit and revise the schedule of loan fundings from Sal Reale to USA Investment Partners.	2.3	290.00	667.00
Bauck, Lyle	02/07/07	Research and analyze amendment 29 of the December 1, 2000 loan agreement between Sal Reale and J. Milanowski (formerly USACM).	0.8	290.00	232.00
Bauck, Lyle	02/07/07	Research and analyze draft loan agreement amendments one through three to the December 1, 2000 loan agreement between Sal Reale and Joe Milanowski (formerly USACM).	0.9	290.00	261.00
Bauck, Lyle	02/07/07	Research and review of the USA Investment Partners and Sal Reale loan documents dated December 1, 2000.	1.4	290.00	406.00
Bauck, Lyle	02/07/07	Research and review of the USA Investment Partners and Sal Reale loan documents dated December 1, 2004.	1.2	290.00	348.00
Cadwell, Kristin	02/07/07	Archive USA Commercial Mortgage 2004/2005 bank reconciliation, wires, and interest invoices.	2.5	190.00	475.00
Cheng, Patrick	02/07/07	Begin reviewing compiled documents related to the analysis of disbursement of Diversified Trust Deed Fund's funds to HMA Sales.	2.2	560.00	1,232.00
Fillip, Kasey	02/07/07	Prepare accounting documents relating to Investment Partners related workpapers for 2006.	0.3	330.00	99.00
Markin, Eric	02/07/07	Sort, index and archive miscellaneous Investment Partners related accounting documents.	0.7	190.00	133.00
Markin, Eric	02/07/07	Index and archive Triple 5 National Development Corp. accounting documents.	0.5	190.00	95.00
Markin, Eric	02/07/07	Index and archive R. Hilson (USACM) Investment Partners related documents.	0.8	190.00	152.00
Potter, Jeffrey	02/07/07	Prepare and review Investment Partners related documents for R. Hilson (USACM).	1.9	190.00	361.00
Potter, Jeffrey	02/07/07	Prepare and review Investment Partners related financial packages (2002 - 2006 Northern California) for R. Hilson (USACM).	1.0	190.00	190.00
Potter, Jeffrey	02/07/07	Prepare and review Investment Partners related financial packages (2002 - 2006 Southern California) for R. Hilson (USACM).	1.0	190.00	190.00
Smith, Susan	02/07/07	Participate in call with E. Monson (RQN) regarding HMA document request.	0.4	590.00	236.00
Bauck, Lyle	02/08/07	Analyze and research Sheraton Hotel loan payments from USA Investors VI to Diversified Trust Deed Fund in 2004.	1.8	290.00	522.00
Bauck, Lyle	02/08/07	Analyze and research Sheraton Hotel loan payments from USA Investors VI to Diversified Trust Deed Fund in 2005.	2.4	290.00	696.00
Cadwell, Kristin	02/08/07	Archive Investment Partners related tax returns for various years from R. Hilson's (USACM) office.	2.5	190.00	475.00
Cadwell, Kristin	02/08/07	Archive Investment Partners related deposit slips.	0.8	190.00	152.00
Cadwell, Kristin	02/08/07	Assemble and prepare documents related to HMA Sales.	1.4	190.00	266.00
Cadwell, Kristin	02/08/07	Archive Investment Partners related accounting documents: wires, deposits, posting reports, and copies of check payables.	2.6	190.00	494.00
Fillip, Kasey	02/08/07	Prepare accounting documents relating to Investment Partners accounting documents (2005).	0.3	330.00	99.00

EXHIBIT E15

USA Commercial Mortgage Company, et al.
Accounts and Notes Receivable Related Activities
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Allison, Tom	02/09/07	Review HMA sales issue.	1.9	650.00	1,235.00
Bauck, Lyle	02/09/07	Analyze and review USA Commercial Mortgage general ledger records to determine amount of cash that was disbursed to HMA Sales in 2000.	0.6	290.00	174.00
Bauck, Lyle	02/09/07	Analyze and review USA Commercial Mortgage general ledger records to determine amount of cash that was disbursed to HMA Sales in 2001.	0.6	290.00	174.00
Bauck, Lyle	02/09/07	Analyze and review USA Commercial Mortgage general ledger records to determine amount of cash that was disbursed to HMA Sales in 2002.	0.6	290.00	174.00
Bauck, Lyle	02/09/07	Analyze and review USA Commercial Mortgage general ledger records to determine amount of cash that was disbursed to HMA Sales in 2003.	0.6	290.00	174.00
Bauck, Lyle	02/09/07	Analyze and review USA Commercial Mortgage general ledger account named 'AR - HMA Sales' in 2000.	0.6	290.00	174.00
Bauck, Lyle	02/09/07	Analyze and review USA Commercial Mortgage general ledger account named 'AR - HMA Sales' in 2001.	0.9	290.00	261.00
Bauck, Lyle	02/09/07	Analyze and review USA Commercial Mortgage general ledger account named 'AR - HMA Sales' in 2002.	1.2	290.00	348.00
Bauck, Lyle	02/09/07	Analyze and review USA Commercial Mortgage general ledger account named 'AR - HMA Sales' in 2003.	0.4	290.00	116.00
Bauck, Lyle	02/09/07	Analyze and research Sheraton Hotel loan payments from USA Investors VI to Diversified Trust Deed Fund in 2005.	1.1	290.00	319.00
Bauck, Lyle	02/09/07	Analyze and research Sheraton Hotel loan payments from USA Investors VI to Diversified Trust Deed Fund in 2004.	0.8	290.00	232.00
Cheng, Patrick	02/09/07	Review cash flow activities of USA Commercial Mortgage in 2000 and 2001 for existence of disbursements to HMA Sales.	0.8	560.00	448.00
Cheng, Patrick	02/09/07	Review Deposition schedule distributed by E. Monson (RQN) with respect to the HMA litigations.	0.4	560.00	224.00
Fillip, Kasey	02/09/07	Prepare accounting documents relating to 2005 Tanamera Development 2004 tax return.	0.3	330.00	99.00
Fillip, Kasey	02/09/07	Prepare accounting documents relating to Investor VI, Tree Moss, and accounting.	0.3	330.00	99.00
Fillip, Kasey	02/09/07	Prepare accounting documents relating to 2005 South Meadows Apartments.	0.4	330.00	132.00
Fillip, Kasey	02/09/07	Prepare accounting documents relating to South Meadows accounting documents for 2004.	0.3	330.00	99.00
Fillip, Kasey	02/09/07	Prepare accounting documents relating to 2002 Investment Partners related accounting documents.	0.3	330.00	99.00
Fillip, Kasey	02/09/07	Prepare accounting documents relating to accounts payable paid - South Meadows/ 1099's 2003 and 2005.	0.5	330.00	165.00
Fillip, Kasey	02/09/07	Prepare accounting documents relating to accounts payable paid - Investment Partners related Companies 2006.	0.3	330.00	99.00
Fillip, Kasey	02/09/07	Prepare accounting documents relating to Red Hills accounts payable 2000.	0.3	330.00	99.00
Markin, Eric	02/09/07	Index and archive Investment Partners related miscellaneous documents.	2.6	190.00	494.00
Bauck, Lyle	02/12/07	Research and investigate a December 2001 journal entry on related to Diversified Trust Deed Fund and HMA Sales.	1.6	290.00	464.00
Bauck, Lyle	02/12/07	Research the 10-90, Inc. and Mt. Vista bank account numbers and names.	0.1	290.00	29.00
Bauck, Lyle	02/12/07	Analyze and research the Diversified Trust Deed Fund to HMA Sales analysis to determine the time frame of bank statements needed.	0.2	290.00	58.00
Bauck, Lyle	02/12/07	Research USA Investment Partners general ledger account named AR - Investors VI for 2003.	0.2	290.00	58.00
Bauck, Lyle	02/12/07	Research USA Investment Partners general ledger account named Invest - Investors VI for 2003.	0.2	290.00	58.00
Bauck, Lyle	02/12/07	Research USA Investment Partners general ledger records for credit cash entries to USA Investors VI for 2003.	0.7	290.00	203.00
Bauck, Lyle	02/12/07	Research the organization agreement and origination of the UA Investors VI.	0.3	290.00	87.00
Bauck, Lyle	02/12/07	Research USA Investment Partners general ledger account named AR - Investors VI for 2004.	1.2	290.00	348.00
Bauck, Lyle	02/12/07	Research USA Investment Partners general ledger account named Invest - Investors VI for 2004.	1.1	290.00	319.00
Bauck, Lyle	02/12/07	Research USA Investment Partners general ledger records for credit cash entries to USA Investors VI for 2004.	1.6	290.00	464.00
Cheng, Patrick	02/12/07	Review bank records related to the 10-90 Inc. loan to identify bank account records for subpoena.	0.8	560.00	448.00
Cheng, Patrick	02/12/07	Draft a response to E. Monson (RQN) regarding the bank information to be requested and subpoena in the HMA Sales and Sal Reale litigations.	0.5	560.00	280.00
Fillip, Kasey	02/12/07	Prepare accounting documents relating to Sugar Tree LLC accounts payable, and assorted checks.	0.3	330.00	99.00
Fillip, Kasey	02/12/07	Prepare accounting documents relating to South Meadows Apt. accounts payable 2003 M-Z.	0.4	330.00	132.00

EXHIBIT E15

USA Commercial Mortgage Company, et al.
Accounts and Notes Receivable Related Activities
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Bauck, Lyle	02/13/07	Analyze and review the amended complaint involving Sal Reale filed in January 2007.	0.2	290.00	58.00
Bauck, Lyle	02/13/07	Analyze and review supporting records and documents for the amended complaint involving Sal Reale filed in January 2007.	0.8	290.00	232.00
Bauck, Lyle	02/13/07	Edit and revise the Diversified Trust Deed Fund analysis of funds flowing to HMA Sales.	0.5	290.00	145.00
Bauck, Lyle	02/13/07	Research and investigate a December 2001 journal entry on related to Diversified Trust Deed Fund and HMA Sales.	0.7	290.00	203.00
Bauck, Lyle	02/13/07	Analyze and research Sheraton Hotel loan payments from USA Investors VI to Diversified Trust Deed Fund in 2006.	0.8	290.00	232.00
Bauck, Lyle	02/13/07	Analyze and research Sal Reale fundings to USA Investment Partners and potential subsequent disbursement to USA Investors VI in the September 2004 time frame.	0.9	290.00	261.00
Bauck, Lyle	02/13/07	Analyze and research Sal Reale fundings to USA Investment Partners and potential subsequent disbursement to USA Investors VI in the October 2004 time frame.	1.4	290.00	406.00
Bauck, Lyle	02/13/07	Analyze and research Sal Reale fundings to USA Investment Partners and potential subsequent disbursement to USA Investors VI in the November 2004 time frame.	0.7	290.00	203.00
Cheng, Patrick	02/13/07	Review and comment on the updated analysis of existence of the Debtors' and their Affiliates' transactions with HMA Sales and Sal Reale.	1.4	560.00	784.00
Cheng, Patrick	02/13/07	Review further updated analysis of existence of the Debtors' and their Affiliates' transactions with HMA Sales and Sal Reale.	0.4	560.00	224.00
Fillip, Kasey	02/13/07	Prepare accounting documents relating to 2003 Eagle Ranch, 2003 USA Commercial Real Estate Group, 2003 Vegas Hot Spots, and 2003 Haspinov.	0.3	330.00	99.00
Fillip, Kasey	02/13/07	Prepare accounting documents relating to 2003 Investment Partners related Entities accounts payable.	0.4	330.00	132.00
Fillip, Kasey	02/13/07	Prepare accounting documents relating to 2004 Investment Partners related Entities GL and bank reconciliations.	0.3	330.00	99.00
Fillip, Kasey	02/13/07	Prepare accounting documents relating to 2005 Investment Partners related Entities GL and bank reconciliations.	0.5	330.00	165.00
Fillip, Kasey	02/13/07	Prepare accounting documents relating to 2004 USA Investment Partners.	0.4	330.00	132.00
Fillip, Kasey	02/13/07	Prepare accounting documents relating to 2003 South Meadows Apartments.	0.3	330.00	99.00
Fillip, Kasey	02/13/07	Prepare accounting documents relating to 2004 South Meadows Apts, 2004 Eagle Ranch, 2004 Haspinov, and 2004 Pecos Professional Park.	0.2	330.00	66.00
Bauck, Lyle	02/14/07	Research and investigate a December 2001 journal entry on related to Diversified Trust Deed Fund and HMA Sales.	1.3	290.00	377.00
Bauck, Lyle	02/14/07	Analyze and research Sal Reale fundings to USA Investment Partners and potential subsequent disbursement to USA Investors VI in the January 2005 time frame.	0.8	290.00	232.00
Bauck, Lyle	02/14/07	Analyze and research Sal Reale fundings to USA Investment Partners and potential subsequent disbursement to USA Investors VI in the February 2005 time frame.	0.9	290.00	261.00
Bauck, Lyle	02/14/07	Analyze and research Sal Reale fundings to USA Investment Partners and potential subsequent disbursement to USA Investors VI in the March 2005 time frame.	0.8	290.00	232.00
Bauck, Lyle	02/14/07	Analyze and research Sal Reale fundings to USA Investment Partners and potential subsequent disbursement to USA Investors VI in the April 2005 time frame.	0.9	290.00	261.00
Bauck, Lyle	02/14/07	Analyze and research Sal Reale fundings to USA Investment Partners and potential subsequent disbursement to USA Investors VI in the May 2005 time frame.	0.8	290.00	232.00
Bauck, Lyle	02/14/07	Analyze and research Sal Reale fundings to USA Investment Partners and potential subsequent disbursement to USA Investors VI in the June 2005 time frame.	0.7	290.00	203.00
Cheng, Patrick	02/14/07	Review Diversified Trust Deed Fund's bank activities other than those related to the 10-90 Inc. loan for transactions with some of the Debtors' Affiliates.	1.4	560.00	784.00
Fillip, Kasey	02/14/07	Prepare accounting documents relating to 2004 South Meadows Apartments.	0.3	330.00	99.00
Fillip, Kasey	02/14/07	Prepare accounting documents relating to 2004 Vegas Hot Spots.	0.4	330.00	132.00
Fillip, Kasey	02/14/07	Prepare accounting documents relating to Information Technology.	0.3	330.00	99.00
Fillip, Kasey	02/14/07	Prepare accounting documents relating to Investment Partners related deposit slips.	0.4	330.00	132.00
Tonn, Jeremiah	02/14/07	Organize and archive accounting documents for Investment Partners related Entities.	1.9	190.00	361.00

EXHIBIT E15

USA Commercial Mortgage Company, et al.
Accounts and Notes Receivable Related Activities
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Bauck, Lyle	02/15/07	Analyze and research Sal Reale fundings to USA Investment Partners and potential subsequent disbursement to USA Investors VI in the July 2005 time frame.	0.6	290.00	174.00
Bauck, Lyle	02/15/07	Analyze and research Sal Reale fundings to USA Investment Partners and potential subsequent disbursement to USA Investors VI in the August 2005 time frame.	0.8	290.00	232.00
Bauck, Lyle	02/15/07	Analyze and research Sal Reale fundings to USA Investment Partners and potential subsequent disbursement to USA Investors VI in the September 2005 time frame.	0.8	290.00	232.00
Bauck, Lyle	02/15/07	Analyze and research Sal Reale fundings to USA Investment Partners and potential subsequent disbursement to USA Investors VI in the October 2005 time frame.	0.8	290.00	232.00
Bauck, Lyle	02/15/07	Analyze and research Sal Reale fundings to USA Investment Partners and potential subsequent disbursement to USA Investors VI in the November 2005 time frame.	0.2	290.00	58.00
Bauck, Lyle	02/15/07	Analyze and research Sal Reale fundings to USA Investment Partners and potential subsequent disbursement to USA Investors VI in the December 2005 time frame.	0.2	290.00	58.00
Bauck, Lyle	02/15/07	Analyze and research Sal Reale fundings to USA Investment Partners and potential subsequent disbursement to USA Investors VI in the January 2006 time frame.	0.9	290.00	261.00
Bauck, Lyle	02/15/07	Analyze and research Sal Reale fundings to USA Investment Partners and potential subsequent disbursement to USA Investors VI in the February 2006 time frame.	0.2	290.00	58.00
Bauck, Lyle	02/15/07	Analyze and research Sal Reale fundings to USA Investment Partners and potential subsequent disbursement to USA Investors VI in the March 2006 time frame.	0.2	290.00	58.00
Bauck, Lyle	02/15/07	Analyze and research Sal Reale fundings to USA Investment Partners and potential subsequent disbursement to USA Investors VI in the April 2006 time frame.	0.8	290.00	232.00
Bauck, Lyle	02/16/07	Analyze and review checks written by Sal Reale to USA Capital and USA Investment Partners provided in response to the Court files complaint.	2.6	290.00	754.00
Cheng, Patrick	02/16/07	Review documents produced by Sal Reale in respond to the Sal Reale and HMA Sales litigations.	1.2	560.00	672.00
Bauck, Lyle	02/19/07	Create and prepare schedule of fundings from Sal Reale to USA Capital/USA Investment Partners detailing the payee and deposit bank.	2.3	290.00	667.00
Bauck, Lyle	02/20/07	Create and prepare schedule of payments from USA Investors VI to Diversified Trust Deed Fund.	1.6	290.00	464.00
Bauck, Lyle	02/20/07	Prepare final schedule of payments from Collections Trust and USA Investment Partners to Sal Reale.	1.3	290.00	377.00
Bauck, Lyle	02/20/07	Research and investigate payment from Collections Trust to Sal Reale on 4/29/2004.	0.2	290.00	58.00
Bauck, Lyle	02/20/07	Analyze and review T. Allison (MFIM) Declaration relating to USA Investors VI including supporting exhibits.	1.6	290.00	464.00
Bauck, Lyle	02/20/07	Analyze and review USA Investors VI general ledger to obtain understanding of journal entries booked relating to the Sheraton Hotel loan and payables to Diversified Trust Deed Fund.	1.9	290.00	551.00
Cadwell, Kristin	02/20/07	Organize and assemble documents related to HMA Sales and Sal Reale Analysis.	1.4	190.00	266.00
Cheng, Patrick	02/20/07	Review myriad email correspondences among the counsel for the Debtors, Diversified Trust Deed Fund and Committee related to the response to Sal Reale's request for document.	0.6	560.00	336.00
Cheng, Patrick	02/20/07	Meet with E. Monson (RQN), J. Herman and M. Levinson (both of Orrick) regarding the Sal Reale and HMA litigations.	0.7	560.00	392.00
Cheng, Patrick	02/20/07	Review Diversified Trust Deed Fund bank records for additional data to be incorporated in the analyses related to the HMA Sale litigation.	0.4	560.00	224.00
Smith, Susan	02/20/07	Review file of payments to Reale and check against the complaint; and review issues from prior emails.	0.3	590.00	177.00
Bauck, Lyle	02/21/07	Review USA Investors VI support documentation including the Sal Reale funding analysis and the payments from USA Investors VI to Diversified Trust Deed Fund.	1.6	290.00	464.00
Bauck, Lyle	02/21/07	Edit schedule of payments from USA Investors VI to Diversified Trust Deed Fund to include USA Investors VI bank account of which the payment was made from.	0.6	290.00	174.00
Bauck, Lyle	02/21/07	Analyze and review USA Investors VI general ledger to agree check payments to cash credit entries.	1.2	290.00	348.00
Bauck, Lyle	02/21/07	Research and review the USA Investors VI bank account named USA Investors VI, LLC d/b/a Hampton Inn & Suites Operating Account which is a Wells Fargo bank account.	0.4	290.00	116.00

EXHIBIT E15

USA Commercial Mortgage Company, et al.
Accounts and Notes Receivable Related Activities
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Cheng, Patrick	02/21/07	Review a draft of the amended complaint against Sal Reale and confirmed the financial data included.	0.7	560.00	392.00
Cheng, Patrick	02/21/07	Review an updated analyses of the financial data related to the Sal Reale litigation.	0.7	560.00	392.00
Bauck, Lyle	02/23/07	Analyze and review certain general ledger detail related to the cash account as part of the USA Investors VI analysis.	0.7	290.00	203.00
Cheng, Patrick	02/24/07	Review bank records produced by Wells Fargo bank related to the HMA Sales litigation.	1.3	560.00	728.00
Allison, Tom	02/26/07	Review HMA sales.	2.4	650.00	1,560.00
Bauck, Lyle	02/27/07	As part of the HMA Sales analysis, review 10-90, Inc. Wells Fargo bank statements for the period of March 2003.	0.2	290.00	58.00
Bauck, Lyle	02/27/07	As part of the HMA Sales analysis, review 10-90, Inc. Wells Fargo bank statements for the period of April 2003.	0.2	290.00	58.00
Bauck, Lyle	02/27/07	As part of the HMA Sales analysis, review 10-90, Inc. Wells Fargo bank statements for the period of May 2003.	0.2	290.00	58.00
Bauck, Lyle	02/27/07	As part of the HMA Sales analysis, review 10-90, Inc. Wells Fargo bank statements for the period of June 2003.	0.2	290.00	58.00
Bauck, Lyle	02/28/07	Edit and revise the HMA Sales analysis and prepare deliverable to FTI.	1.7	290.00	493.00
Bauck, Lyle	02/28/07	As part of the HMA Sales analysis, review 10-90, Inc. Wells Fargo bank statements for the period of July 2003.	0.2	290.00	58.00
Bauck, Lyle	02/28/07	As part of the HMA Sales analysis, review 10-90, Inc. Wells Fargo bank statements for the period of August 2003.	0.2	290.00	58.00
Bauck, Lyle	02/28/07	As part of the HMA Sales analysis, review 10-90, Inc. Wells Fargo bank statements for the period of September 2003.	0.2	290.00	58.00
Bauck, Lyle	02/28/07	As part of the HMA Sales analysis, review 10-90, Inc. Wells Fargo bank statements for the period of October 2003.	0.2	290.00	58.00
Bauck, Lyle	02/28/07	As part of the HMA Sales analysis, review 10-90, Inc. Wells Fargo bank statements for the period of November 2003.	0.2	290.00	58.00
Bauck, Lyle	02/28/07	As part of the HMA Sales analysis, review 10-90, Inc. Wells Fargo bank statements for the period of December 2003.	0.2	290.00	58.00
Bauck, Lyle	02/28/07	As part of the HMA Sales analysis, review 10-90, Inc. Wells Fargo bank statements for the period of January 2004.	0.2	290.00	58.00
Bauck, Lyle	02/28/07	As part of the HMA Sales analysis, review 10-90, Inc. Wells Fargo bank statements for the period of February 2004.	0.1	290.00	29.00
Bauck, Lyle	02/28/07	As part of the HMA Sales analysis, review Mt. Vista Wells Fargo bank statements for the period of March 2003.	0.1	290.00	29.00
Bauck, Lyle	02/28/07	As part of the HMA Sales analysis, review Mt. Vista Wells Fargo bank statements for the period of April 2003.	0.2	290.00	58.00
Bauck, Lyle	02/28/07	As part of the HMA Sales analysis, review Mt. Vista Wells Fargo bank statements for the period of May 2003.	0.2	290.00	58.00
Bauck, Lyle	02/28/07	As part of the HMA Sales analysis, review Mt. Vista Wells Fargo bank statements for the period of June 2003.	0.2	290.00	58.00
Bauck, Lyle	02/28/07	As part of the HMA Sales analysis, review Mt. Vista Wells Fargo bank statements for the period of July 2003.	0.2	290.00	58.00
Bauck, Lyle	02/28/07	As part of the HMA Sales analysis, review Mt. Vista Wells Fargo bank statements for the period of August 2003.	0.2	290.00	58.00
Bauck, Lyle	02/28/07	As part of the HMA Sales analysis, review Mt. Vista Wells Fargo bank statements for the period of September 2003.	0.2	290.00	58.00
Bauck, Lyle	02/28/07	As part of the HMA Sales analysis, review Mt. Vista Wells Fargo bank statements for the period of October 2003.	0.2	290.00	58.00
Bauck, Lyle	02/28/07	As part of the HMA Sales analysis, review Mt. Vista Wells Fargo bank statements for the period of November 2003.	0.2	290.00	58.00
Bauck, Lyle	02/28/07	As part of the HMA Sales analysis, review Mt. Vista Wells Fargo bank statements for the period of December 2003.	0.2	290.00	58.00
Bauck, Lyle	02/28/07	As part of the HMA Sales analysis, review Mt. Vista Wells Fargo bank statements for the period of January 2004.	0.2	290.00	58.00
Bauck, Lyle	02/28/07	As part of the HMA Sales analysis, review Mt. Vista Wells Fargo bank statements for the period of February 2004.	0.1	290.00	29.00
Bauck, Lyle	02/28/07	Create and prepare summary schedule of transfers from March 2003 to February 2004 between the 10-90 Inc. bank account and the Mt. Vista bank.	1.8	290.00	522.00
Smith, Susan	02/28/07	Analyze issues with HMA/Sal Reale funds tracing.	0.4	590.00	236.00
Total Accounts and Notes Receivable Related Activities			165.2		\$ 52,627.00

EXHIBIT E15

USA Commercial Mortgage Company, et al.
Accounts and Notes Receivable Related Activities
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
		Total Hours and Fees for Accounts and Notes Receivable Related Activities from April 13, 2006 through March 12, 2007	1,018.1	\$	451,016.00
		USA Commercial Mortgage Company	50%	\$	225,508.00
		USA Capital Diversified Trust Deed Fund, LLC	50%	\$	225,508.00
				\$	451,016.00
		USA Commercial Mortgage Company	50%		509.1
		USA Capital Diversified Trust Deed Fund, LLC	50%		509.1
					1,018.1